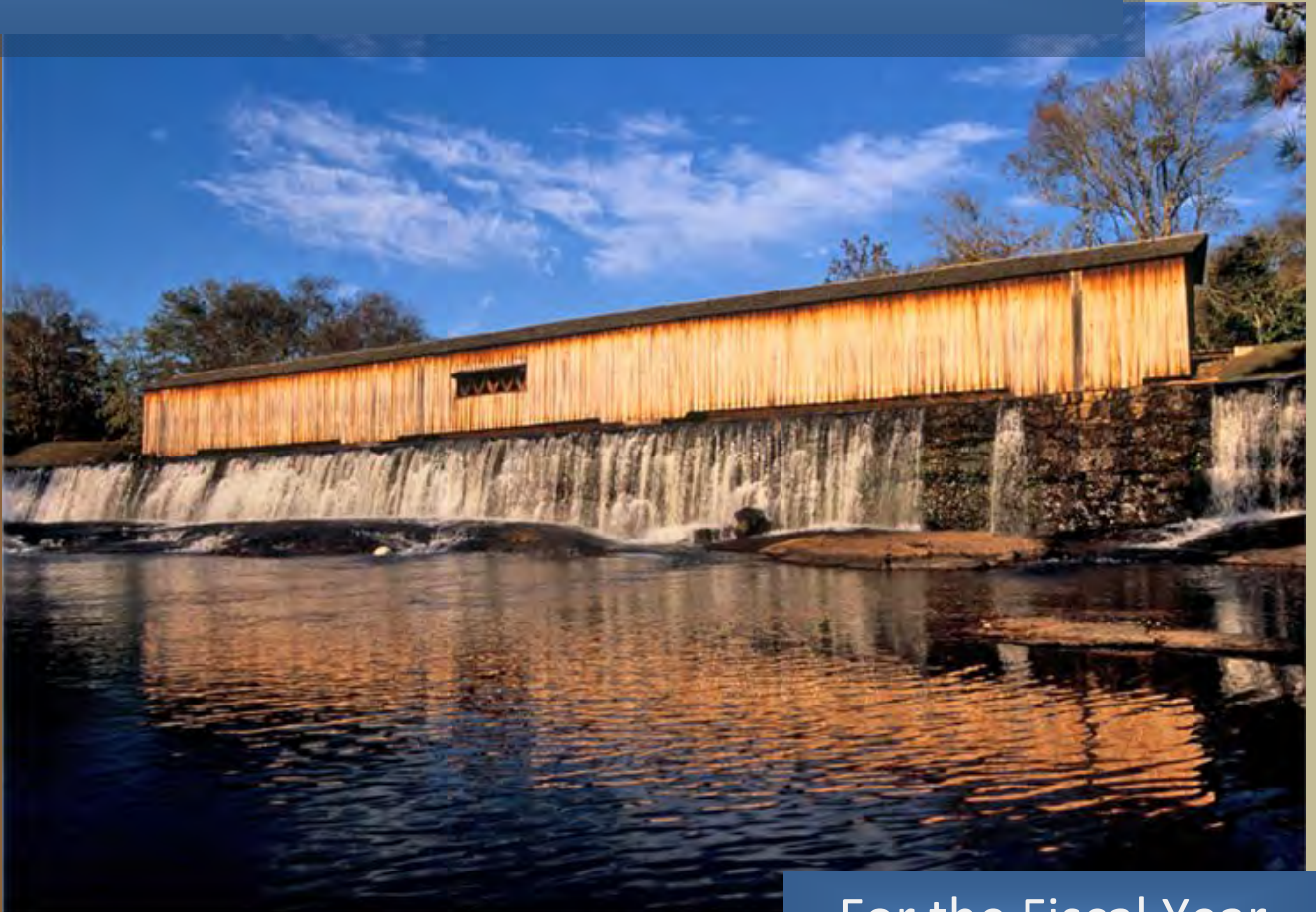




State of Georgia

Budgetary Compliance Report



For the Fiscal Year
Ended June 30, 2009

Watson Mill Bridge State Park

The centerpiece of Watson Mill Bridge State Park is the Watson Mill covered bridge. Built by Washington (W. W.) King, the son of renowned bridge-builder Horace King, this bridge typifies the Town Lattice design utilized by both father and son. Watson Mill bridge, built in 1885, remains the longest covered bridge in the state of Georgia, and one of the longest in the United States.

State of Georgia

SONNY PERDUE, GOVERNOR

Budgetary Compliance Report

For the fiscal year ended
June 30, 2009

(This page intentionally left blank)

State of Georgia

Table of Contents For the Fiscal Year Ended June 30, 2009

Page

INTRODUCTORY SECTION

Letter of Transmittal	i
-----------------------------	---

FINANCIAL SECTION

Independent Accountant's Report on Applying Agreed-Upon Procedures	1
--	---

Summary Statements

Combined Balance Sheet (Statutory Basis) - All Funds	6
Combined Statement of Funds Available, Expenditures and Changes in Fund Balances (Statutory Basis) - Budget and Actual – All Appropriated Funds	7
Statement of Funds Available, Expenditures and Changes in Fund Balances - Budget Fund	11
Statement of Funds Available, Appropriation and Changes in Fund Balances - General Fund (Statutory Basis)	22
Statement of Funds Available, Expenditures and Changes in Fund Balances - Debt Service Fund (Statutory Basis)	23

Notes to the Financial Statements

Notes to the Financial Statements	26
---	----

Combining and Individual Statements

Combining Balance Sheet (Statutory Basis) - Budget Fund	32
Index to Budget Comparison Schedules by Budget Unit	43
Budget Comparison Schedules by Budget Unit:	
• Budget Unit Summary Statements	
• Statements of Funds Available, Expenditures, and Fund Balance by Program and Funding Source	
Georgia Senate	45
Georgia House of Representatives	49
Georgia General Assembly Joint Offices	53
Audits and Accounts, Department of	57
Appeals, Court of	61
Judicial Council	65
Juvenile Courts	69
Prosecuting Attorneys	73
Superior Courts	77
Supreme Court	81
Accounting Office, State	85
Administrative Services, Department of	89
Agriculture, Department of	93
Banking and Finance, Department of	97
Community Affairs, Department of	101
Community Health, Department of	107
Corrections, Department of	113
Defense, Department of	119
Driver Services, Department of	123
Early Care and Learning, Department of	127
Economic Development, Department of	131
Education, Department of	134
Employees' Retirement System	143
Forestry Commission, Georgia	147
Governor, Office of the	151
Human Resources, Department of	156

State of Georgia

Table of Contents

For the Fiscal Year Ended June 30, 2009

Page

FINANCIAL SECTION (continued)

Combining and Individual Statements (continued)

Budget Comparison Schedules by Budget Unit (continued)	
Insurance, Office of the Commissioner of	175
Investigation, Georgia Bureau of	179
Juvenile Justice, Department of	185
Labor, Department of	189
Law, Department of	195
Natural Resources, Department of	199
Pardons and Paroles, State Board of	205
Personnel Administration, State	209
Properties Commission, State	213
Public Defender Standards Council, Georgia	217
Public Safety, Department of	221
Public Service Commission	227
Regents, University System of Georgia	230
Revenue, Department of	237
Secretary of State	241
Soil and Water Conservation Commission	247
Student Finance Commission, Georgia	251
Teachers' Retirement System	257
Technical College System of Georgia	261
Transportation, Department of	265
Veterans Service, Department of	271
Workers' Compensation, State Board of	275
General Obligation Debt Sinking Fund	279
Financing and Investment Commission, Georgia State	283
Schedule of General Obligation Bonds Appropriated and Issued	286
Legislative Appropriation and Allotments to Budget Units	292
Combining Schedule of Other Funds - Budget Fund	294
Net Revenue Collections by Collecting Unit - General Fund (Statutory Basis)	305

TEN-YEAR HISTORICAL INFORMATION

Index to Ten-Year Historical Information	313
Table 1 Funds Available and Appropriation – Office of Treasury and Fiscal Services	314
Table 2 Cash Receipts by Category – Office of Treasury and Fiscal Services	316
Table 3 Legislative Appropriation	320

(This page intentionally left blank)

Introductory Section





December 4, 2009

To the Citizens of Georgia,
The Honorable Sonny Perdue, Governor of Georgia, and
Honorable Members of the General Assembly of the State of Georgia

I am pleased to present to you the *Budgetary Compliance Report* of the State of Georgia (BCR) for the fiscal year ended June 30, 2009. This report provides information concerning financial compliance with the amended Appropriations Act for fiscal year 2009.

The financial statements contained within this BCR were compiled by the State Accounting Office. All financial statements are presented in compliance with Georgia's statutory basis of accounting and State budget laws, which differ from generally accepted accounting principles. The information contained in this report should not be construed to present the financial position or results of operations of the State of Georgia as a whole, nor does this report contain findings and recommendations for organizations included within the State of Georgia financial reporting entity. Such information is presented in Georgia's *Comprehensive Annual Financial Report* and *Single Audit Report*.

The Department of Audits and Accounts performed certain procedures, which are enumerated in the accompanying "Independent Accountant's Report on Applying Agreed-Upon Procedures," for the purpose of assessing the accuracy of the financial information contained within the BCR.

FISCAL PERFORMANCE

Fiscal conditions have deteriorated for most States, including Georgia, during fiscal year 2009 and weak economic conditions are expected to continue into fiscal years 2010, 2011, and possibly 2012. It was an extraordinary year with respect to maintaining fiscal balance. The Governor recommended and the General Assembly passed an original Appropriation Act for fiscal year 2009 of \$20.1 billion which was subsequently amended to \$17.4 billion after mid-year. As revenues continued to fall short of expectations during the second half of the year, the revenue estimate was revised downward to \$17.2 billion.

Actual Net Revenue Collections deposited with the Office of Treasury and Fiscal Services (Treasury) declined by 10.5% in fiscal year 2009 to \$16.8 billion. The resulting deficiency of actual net revenue collections to the amended Appropriation Act totaling \$681 million was primarily offset by a reduction in allotments to budget units in the amount of \$325 million. In addition, the State implemented a number of measures during fiscal year 2009 to reduce the anticipated budget gap, including moratoriums on travel and purchasing, layoffs or furloughing of personnel, and instituting across-the-board and targeted budgetary reductions, with the remainder impacting the Revenue Shortfall Reserve.

Revenue Shortfall Reserve

As the State continues to manage through one of the worst economic downturns in recent history, the ending balance in the Revenue Shortfall Reserve (RSR) or “rainy day” fund is an important tool in helping to address budget shortfalls. After reaching a peak during fiscal year 2007 at \$1.7 billion or 9.2% of net revenue collections, the State’s RSR balance has declined significantly to \$271 million or 1.6% of net revenue collections at the end of fiscal year 2009.

The RSR balance of \$271 million at June 30, 2009 compares to a balance of \$753 million at the end of fiscal year 2008 (balances reported are net of amounts released by the Governor for appropriation). By statute, up to one percent of fiscal year 2009 revenue collections or \$168 million may be appropriated from the RSR in fiscal year 2010 for K-12 needs. In addition, the Governor may release for appropriation in a subsequent year funds in excess of four percent of current year revenue collections. Appropriations were made from the fiscal year 2008 RSR of \$200 million and \$259 million to support fiscal year 2009 and fiscal year 2010 operating activity, respectively. The remaining balance in the RSR is not sufficient to provide for additional appropriations to assist the State in addressing the fiscal stability of fiscal year 2010 or future years resulting from anticipated budget shortfalls. The balance remaining in the RSR following any appropriation of funds for the mid-year adjustment for K-12 needs will be available to meet any unanticipated budget shortfall at the end of fiscal year 2010.

In addition to the balance in the RSR, the State will continue to receive funds from the federal American Recovery and Reinvestment Act (ARRA) in fiscal year 2010 and into fiscal year 2011. Although these revenues provide short-term fiscal relief, going forward, the State cannot rely on these sources of funds to the degree it did in the previous fiscal years and will need to identify new sources of revenue or additional reductions to spending in order to maintain fiscal balance.

American Recovery and Reinvestment Act

As of June 30, 2009, the State recognized ARRA revenues totaling \$802 million. Of this amount, \$497 million, \$190 million and \$59 million were attributable to Medicaid, State Fiscal Stabilization Fund and transportation grants, respectively. The Medicaid revenues were the

result of an increase in the reimbursement percentages as authorized by the ARRA. The State Fiscal Stabilization Fund grants were largely utilized to help stabilize budgets of local educational agencies and public institutions of higher education with the remainder going to other general government programs in the Public Safety sector.

ARRA requires an unprecedented heightened awareness of policies, processes and procedures resulting in a new level of transparency. Additional information can be found at <http://www.stimulusaccountability.ga.gov> regarding up-to-date insights on the use of ARRA funds in Georgia State government agencies and related benefits to Georgia citizens.

OVERVIEW OF THE DETAILED FINANCIAL STATEMENTS

The Combining and Individual Statements section of this Report contains detailed information on individual State organizations or “budget units.” The “Combining Balance Sheet (Statutory Basis) – Budget Fund” presents the assets, liabilities and fund balances of each budget unit at June 30, 2009.

The Budget Comparison schedules included in this report present additional detailed information regarding expenditures in approximately four hundred State program areas. For each budget unit, there is a Budget Unit Summary, which compares actual funds available and expenditures by program to budgeted amounts. These Budget Unit Summary schedules also reflect the changes in a budget unit’s fund balance from the beginning of the fiscal year to the fiscal year end, and provide a detail of the components of a budget unit’s ending fund balance.

Following each summary page is a schedule comparing actual program revenues and expenditures by funding source to budgeted amounts, which is the legal level of detail identified in the Amended Appropriations Act. This is the first year in which financial statements have been presented at the legal level of budgetary control. Although these schedules highlight the fact that not all budget units were in budgetary compliance at the program level for revenues and expenditures by funding source, they represent an important step towards fully implementing the Prioritized Program Based Budgeting initiative.

OTHER INFORMATION AND ACKNOWLEDGEMENTS

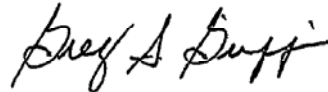
As further explained below, additional information is provided to satisfy compliance requirements of state finance laws and to present fairly the results of current year activity in the State’s funds.

- “Schedule of General Obligation Bonds Appropriated and Issued” is presented in order to demonstrate budgetary compliance at the legal level of budgetary control for general obligation bonds, in accordance with Section 54 of the Amended Appropriations Act.

- “Legislative Appropriation and Allotments to Budget Units” provides a detail by budget unit of amounts appropriated and allotted, and also presents the balance of allotted funds held by the Treasury for each budget unit (undrawn allotments) at June 30.
- “Combining Schedule of Other Funds – Budget Fund” provides a detail by budget unit of current year revenue (other than State or Federal funds) available for the operations of an organization.
- “Net Revenue Collections by Collecting Unit – General Fund (Statutory Basis)” provides a detail by collecting unit of receipts required to be deposited with the Treasury which are then available for general appropriation.
- Ten-year historical information has also been presented. These tables show selected financial information relating to the State’s revenue collections and appropriations for the last ten fiscal years.

We hope this report provides information useful in evaluating the activity of the State of Georgia in relation to the amended Appropriations Act for fiscal year 2009. We express our appreciation to the fiscal managers and staff throughout State government, to the Office of Planning and Budget for their counsel on budgetary matters, and to the Department of Audits and Accounts for their dedicated efforts in assisting us in the completion of this report.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Greg S. Griffin". The signature is fluid and cursive, with the first name "Greg" being more prominent.

Greg S. Griffin
State Accounting Officer

Financial Section





DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington St. S.W. Suite 1-156

Atlanta, Georgia 30334

RUSSELL W. HINTON

STATE AUDITOR

(404) 656-2174

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Mr. Greg S. Griffin, State Accounting Officer
State Accounting Office
200 Piedmont Avenue
1604 West Tower
Atlanta, Georgia 30334

Dear Mr. Griffin:

We have performed the procedures enumerated below, which were agreed to by the State Accounting Office on behalf of management of the State of Georgia, solely to assist you in assessing the accuracy of the State of Georgia's 2009 *Budgetary Compliance Report*. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. Select the top five remitting departments (other than the Department of Revenue) of cash receipts listed on the *Statement of Funds Available, Appropriation and Changes in Fund Balances – General Fund (Statutory Basis)* and confirm amounts with the remitting agency (either by PeopleSoft query or agency personnel) to ensure amounts reported are not different by more than \$1 million for each Department tested.

We did not note any exceptions as a result of our procedures.

2. Confirm remittances by the Department of Revenue of cash receipts for the following tax types included in the *Statement of Funds Available, Appropriation and Changes in Fund Balances – General Fund (Statutory Basis)*. Determine if there are variances that are greater than \$1 million for any of the selected tax types:
 - a. Corporate Income Tax
 - b. Individual Income Tax
 - c. General Sales and Use Tax
 - d. Motor Fuel Tax
 - e. Tobacco Tax
 - f. Motor Vehicle License Tax

We did not note any exceptions as a result of our procedures.

3. Confirm that the Office of Planning and Budget has concluded the warrant process and that "Net Appropriation" included on the *Statement of Funds Available, Appropriation and Changes in Fund Balances – General Fund (Statutory Basis)* agrees with the Office of Planning and Budget's financial management system, *BudgetNet*, for the FY 2009 Amended Appropriations Act.

We did not note any exceptions as a result of our procedures.

4. Recalculate the following reserved fund balances according to applicable statutes and determine if the amounts reflected on the *Combined Balance Sheet (Statutory Basis) – All Funds* are correct:
 - a. Revenue Shortfall Reserve
 - b. Lottery for Education
 - c. Appropriation to Department of Transportation
 - d. Motor Fuel Tax Funds
 - e. Guaranteed Revenue Debt Common Reserve Fund
 - f. Tobacco Settlement Funds
 - g. Medicaid Reserves
 - h. Self Insurance Trust Fund

We did not note any exceptions as a result of our procedures.

5. Obtain a detail of *Unreserved, Undesignated Surplus (Deficit) - Regular* balances reflected on the *Statements of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source*, by appropriated agency, and conduct the following:
 - a. For each appropriated agency, determine if the per agency surplus amount plus adjusting entries made by the State Accounting Office and the Department of Audits and Accounts (or other independent auditor, as appropriate) equal the total amount of surplus indicated for each agency.
 - b. For each appropriated agency, trace the per agency surplus amount to the accounting records.
 - c. Determine if total (final) surplus declared by appropriated agencies for FY 09 was correctly allocated to the following:
 - i. Revenue Shortfall Reserve
 - ii. Unreserved, Undesignated Surplus (Deficit) – Regular

We did not note any exceptions as a result of our above procedures performed at the overall “agency” level. However, for the State’s appropriated agencies as a whole, surplus was not able to be determined at the legal level of budgetary control. As a result, no appropriated agency was required to declare surplus by program. (See Item No. 12 on Pages 3 and 4.)

As reported in “Note 6. Fund Balance Deficit – Budget Fund” in the Notes to the Financial Statements, six (6) appropriated agencies; Prosecuting Attorneys, Georgia Public Defender Standards Council, Superior Courts, Supreme Court, Department of Veterans Service and Department of Revenue reported fund balance deficits at fiscal year end.

6. Obtain a detail of *Unreserved, Undesignated Lottery for Education Surplus* balances reflected on the *Statements of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source*, by appropriated agency, and conduct the following:
 - a. For each applicable agency, determine if the per agency surplus amount plus adjusting entries made by the State Accounting Office and the Department of Audits and Accounts (or other independent auditor, as appropriate) equal the total amount of surplus indicated for each agency.
 - b. For each applicable agency, trace the per agency surplus amount to the accounting records.
 - c. Determine if total (final) surplus declared by appropriated agencies for FY 09 was correctly allocated to *Unreserved, Undesignated Surplus – Lottery for Education*.

We did not note any exceptions as a result of our procedures.

7. Obtain a detail of *Unreserved, Undesignated Tobacco Settlement Funds* balances reflected on the *Statements of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source*, by appropriated agency, and conduct the following:
 - a. For each applicable agency, determine if the per agency surplus amount plus adjusting entries made by the State Accounting Office and the Department of Audits and Accounts (or other independent auditor, as appropriate) equal the total amount of surplus indicated for each agency.
 - b. For each applicable agency, trace the per agency surplus amount to the accounting records.
 - c. Determine if total (final) surplus declared by appropriated agencies for FY 09 was correctly allocated to *Unreserved, Undesignated Surplus – Tobacco Settlement Funds*.

We did not note any exceptions as a result of our procedures.

8. Confirm, for each appropriated agency, that *Original Appropriation* amounts reported in the *Statements of Funds Available and Expenditures Compared to Budget and Fund Balance by Program and Funding Source* agree with the Office of Planning and Budget's financial management system, *BudgetNet*.

We did not note any exceptions as a result of our procedures.

9. Confirm, for each appropriated agency, that *Final Budget* amounts reported in the *Statements of Funds Available and Expenditures Compared to Budget and Fund Balance by Program and Funding Source* agree with the Office of Planning and Budget's financial management system, *BudgetNet*.

We did not note any exceptions as a result of our procedures.

10. Determine if expenditure amounts, for each appropriated agency, reported in the *Statements of Funds Available and Expenditures Compared to Budget and Fund Balance by Program and Funding Source* agree with the final expenditure amounts reported on the State Accounting Office working trial balances.

We did not note any exceptions as a result of our procedures.

11. Determine if expenditure amounts reported in the *Statements of Funds Available and Expenditures Compared to Budget and Fund Balance by Program and Funding Source* reconcile to the accounting records maintained by each agency.

We did not note any exceptions as a result of our procedures.

12. Determine if appropriated budget units maintained their accounting records in a manner to ensure that "actual" and "variance" amounts reflected in the *Statements of Funds Available and Expenditures Compared to Budget and Fund Balance by Program and Funding Source* demonstrate compliance with the 2009 Amended Appropriations Act at the *legal level of budgetary control*.

We noted the following exceptions as a result of our procedures:

To comply with the 2009 Amended Appropriations Act and the Georgia Constitution, an appropriated budget unit cannot overspend their authorized budgeted amounts or their actual funds available at the *legal level of budgetary control* (funding source within program).

For the fiscal year ended June 30, 2009, 19 out of 49 appropriated budget units reported that 114 funding sources (within program) had overspent the **authorized** (budgeted) amounts by approximately \$822 million at the *legal level of budgetary control*. Also, 24 of 49 appropriated budget units reported that 168 funding sources (within program) had overspent their **actual** funds available by approximately \$714 million in fiscal year 2009.

Based on our testing it does not appear that all budget units completely and accurately maintained their accounting records at the *legal level of budgetary control*. As a result, reliance upon the “actual” and “variance” amounts reported in the budgetary comparison schedules for decision making purposes is not advised.

The following deficiencies and observations noted during our testing support our conclusions:

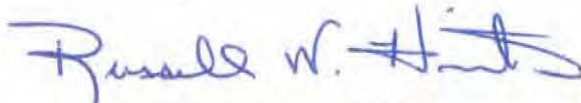
- The number and absolute value of manual journal entries moving funds between programs at year-end (June and 998 Closeout Period) were substantially greater than those for all of the other accounting periods; indicating that many agencies were not adequately monitoring their budgets throughout the fiscal year at the *legal level of budgetary control*.
- Based on our testing of 41 journal entries that were moving funds between programs or between fund sources within programs, five (5) were not auditable (12.2%) because of a lack of documentation and/or the documentation supplied did not support the transaction.
- A significant edit that would allow for checking budget availability at the *legal level of budgetary control* was identified by the State Accounting Office and available, but not utilized in the State’s primary accounting system, PeopleSoft during fiscal year 2009. Current plans call for this edit check to be implemented for selected budget units as of January 1, 2010 and the remaining budget units during fiscal year 2011.
- Two agencies performed allocations of expenditures to programs with no supportable basis for those allocations.
- One agency (a Non-PeopleSoft organization) failed to supply requested documentation on the methodology used to prepare their budgetary comparison schedules.
- Salary amounts split between programs were found to be incorrect in five (5) out of 121 instances (3.3%) tested.
- Two agencies recorded either all or the majority their revenues in their Administration program rather than recording the revenues to the programs that incurred the expenditures.

A Special Report will be issued by the Department of Audits and Accounts on the State of Georgia’s FY 2009 implementation of *Prioritized Program Based Budgeting*.

We were not engaged to, and did not conduct an examination, the object of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Russell W. Hinton, CPA, CGFM
State Auditor

December 4, 2009

SUMMARY STATEMENTS

State of Georgia

Combined Balance Sheet (Statutory Basis)

All Funds

June 30, 2009

				Totals	
	Budget	General	Debt Service	(Memorandum Only)	
	Fund	Fund	Fund	June 30, 2009	June 30, 2008
Assets					
Cash and Cash Equivalents	\$ 1,338,970,981	\$ 1,420,783,240	\$ -	\$ 2,759,754,221	\$ 2,120,924,841
Investments	76,202,273	1,262,295,856	-	1,338,498,129	2,399,997,608
Accounts Receivable					
State Appropriation	769,339,901	-	-	769,339,901	857,658,835
Federal Financial Assistance	2,746,011,521	-	-	2,746,011,521	2,983,004,571
Other	1,260,109,811	43,665,119	-	1,303,774,930	2,342,449,883
Prepaid Expenditures	90,835,868	-	-	90,835,868	56,467,941
Inventories	56,768,964	-	-	56,768,964	63,205,467
Other Assets	70,495,276	-	-	70,495,276	30,532,061
Amount to be Provided for Retirement of General Obligation Bonds	-	-	8,552,130,000	8,552,130,000	7,839,575,000
Total Assets	\$ 6,408,734,595	\$ 2,726,744,215	\$ 8,552,130,000	\$ 17,687,608,810	\$ 18,693,816,207
Liabilities and Fund Balances					
Liabilities:					
Accounts Payable	\$ 946,978,136	\$ -	\$ -	\$ 946,978,136	\$ 1,056,947,969
Encumbrances	3,709,472,132	-	-	3,709,472,132	4,670,908,630
Salaries Payable	19,328,742	-	-	19,328,742	16,783,922
Payroll Withholdings	17,016,241	-	-	17,016,241	25,754,364
Benefits Payable	-	-	-	0	1,347,241
Undrawn Appropriation Allotments	-	769,339,901	-	769,339,901	857,658,835
Undistributed Local Government Sales Tax	-	176,500,000	-	176,500,000	104,100,000
Unclaimed Bonds and Interest	-	497,948	-	497,948	497,948
Deferred Revenue	349,979,091	18,466,919	-	368,446,010	409,503,739
General Obligation Bonds Payable	-	-	8,552,130,000	8,552,130,000	7,839,575,000
Other Liabilities	50,293,038	6,129,409	-	56,422,447	39,445,661
Total Liabilities	5,093,067,380	970,934,177	8,552,130,000	14,616,131,557	15,022,523,309
Fund Balances:					
Reserved					
Colleges and Universities	212,460,427	-	-	212,460,427	234,942,299
Revenue Shortfall Reserve	54,111,947	217,248,467	-	271,360,414	753,185,562
Lottery for Education		998,557,077	-	998,557,077	973,238,286
Guaranteed Revenue Debt Common Reserve Fund		71,300,366	-	71,300,366	71,690,611
State Revenue Collections		18,048,118	-	18,048,118	25,626,164
Tobacco Settlement Funds		192,058,326	-	192,058,326	173,318,808
Federal Financial Assistance	40,694,783	-	-	40,694,783	10,640,046
Inventories	43,979,401	-	-	43,979,401	49,016,121
Debt Service	87,384,397	-	-	87,384,397	119,268,680
Indigent Care Trust Fund	29,320,647	-	-	29,320,647	12,537,429
Medicaid Reserves	42,652,975	-	-	42,652,975	219,375,541
Motor Fuel Tax Funds	393,344,786	-	-	393,344,786	0
Public School Capital Outlay	3,265,705	-	-	3,265,705	8,983,643
Self Insurance Trust Fund	158,624,739	-	-	158,624,739	193,342,993
Underground Storage Trust Fund	47,662,515	-	-	47,662,515	56,030,505
Unissued Debt	14,895,413	-	-	14,895,413	50,599,771
Other Reserves	187,044,534	-	-	187,044,534	239,631,166
Unreserved					
Funds Released for FY 2009 Appropriation	-	-	-	0	200,000,000
Funds Released for FY 2010 Appropriation	-	258,597,684	-	258,597,684	258,597,684
Undesignated					
Surplus (Deficit)					
Regular	(2,723,713)	-	-	(2,723,713)	0
Lottery for Education	2,948,659	-	-	2,948,659	20,828,808
Tobacco Settlement Funds	-	-	-	0	438,781
Total Fund Balances	1,315,667,215	1,755,810,038	-	3,071,477,253	3,671,292,898
Total Liabilities and Fund Balances	\$ 6,408,734,595	\$ 2,726,744,215	\$ 8,552,130,000	\$ 17,687,608,810	\$ 18,693,816,207

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Combined Statement of Funds Available, Expenditures and Changes in Fund Balances (Statutory Basis) - Budget and Actual All Appropriated Funds For the Fiscal Year Ended June 30, 2009

	Original Revenue Estimate/ Appropriation	Amended Revenue Estimate/ Final Budget	Actual	Variance Positive (Negative)
Funds Available				
State Funds Available for Appropriation				
State General Funds (Net Revenue Collections)				
Taxes				
Income				
Corporate	\$ 1,041,261,200	\$ 670,434,000	\$ 694,718,310	\$ 24,284,310
Individual	9,695,481,238	8,054,075,509	7,814,552,113	(239,523,396)
General Sales	6,237,840,102	5,353,392,866	5,306,490,689	(46,902,177)
Selective Sales				
Motor Fuel	1,002,158,859	993,534,395	884,091,188	(109,443,207)
Alcoholic Beverages	190,380,000	170,411,000	169,668,539	(742,461)
Tobacco Products	248,166,000	234,898,000	230,271,910	(4,626,090)
Estate	-	-	82,990	82,990
Property	88,852,098	79,053,800	83,106,994	4,053,194
Insurance Premium Tax	346,949,132	346,670,700	314,338,992	(32,331,708)
Motor Vehicle License Tax	307,588,076	293,681,890	283,405,915	(10,275,975)
Total Taxes	19,158,676,705	16,196,152,160	15,780,727,640	(415,424,520)
Interest, Fees and Sales				
Interest, Fees and Sales - Department of Revenue	152,639,900	152,357,100	158,916,288	6,559,188
Interest, Fees and Sales - Office of Treasury and Fiscal Services				
Interest on Deposits	60,000,000	56,250,000	58,016,196	1,766,196
Interest on Motor Fuel Deposits	40,000,000	33,995,473	31,141,764	(2,853,709)
Other Fees and Sales	-	-	602,761	602,761
Total Interest, Fees and Sales	252,639,900	242,602,573	248,677,009	6,074,436
Regulatory Fees and Sales				
Banking and Finance, Department of	20,137,900	20,955,177	20,728,179	(226,998)
Corrections, Department of	14,500,000	18,000,000	15,689,864	(2,310,136)
Driver Services, Department of	64,000,000	64,000,000	64,176,624	176,624
Human Resources, Department of	26,100,000	33,317,350	33,609,407	292,057
Labor, Department of	29,500,000	30,000,000	30,332,589	332,589
Natural Resources, Department of	47,000,000	49,000,000	47,001,999	(1,998,001)
Public Service Commission	1,140,000	1,750,000	3,031,268	1,281,268
Secretary of State	60,000,000	63,000,000	66,794,531	3,794,531
Workers' Compensation, State Board of	17,500,000	19,415,397	18,904,664	(510,733)
Care Management Organization Fees	153,360,265	148,904,461	143,957,013	(4,947,448)
Indigent Defense Fees	43,304,260	45,373,866	43,987,641	(1,386,225)
Nursing Home Provider Fees	120,805,958	124,724,881	122,623,032	(2,101,849)
Peace Officers' and Prosecutors' Training Funds	29,000,000	27,300,000	25,604,603	(1,695,397)
All Other Departments	94,181,038	95,611,553	100,815,741	5,204,188
Total Regulatory Fees and Sales	720,529,421	741,352,685	737,257,155	(4,095,530)
Total State General Funds (Net Revenue Collections)	20,131,846,026	17,180,107,418	16,766,661,804	(413,445,614)
Other State Funds				
Brain and Spinal Injury Trust Fund (1)	1,968,993	1,968,993	1,968,993	0
Lottery Proceeds and Interest	882,255,743	880,152,075	884,642,058	4,489,983
Tobacco Settlement Funds and Interest	159,069,341	159,069,341	177,370,078	18,300,737
Other State Funds Available for Appropriation				
Other Funds Collected by Office of Treasury and Fiscal Services				
Guaranteed Revenue Debt Common Reserve Fund Interest Earned	-	-	1,719,873	1,719,873
Other	-	-	2,808	2,808
Funds Transferred from Various State Organizations				
Georgia Correctional Industries Administration	5,000,000	5,000,000	5,000,000	0
Georgia Technology Authority	-	14,381,755	14,381,755	0
State Personnel Administration	-	1,398,877	-	(1,398,877)
Prior Year Fund Balances - State Funds (2)				
Revenue Shortfall Reserve - K-12	-	187,278,126	187,278,126	0
Revenue Shortfall Reserve - Other	-	200,000,000	200,000,000	0
Tobacco Settlement Funds - Reserve and Surplus	-	-	173,757,589	173,757,589
Lottery for Education - Unrestricted Reserve and Surplus	-	-	673,258,580	673,258,580
Total Other State Funds	1,048,294,077	1,449,249,167	2,319,379,860	870,130,693
				(continued)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Combined Statement of Funds Available, Expenditures and Changes in Fund Balances (Statutory Basis) - Budget and Actual (continued) All Appropriated Funds For the Fiscal Year Ended June 30, 2009

	Original Revenue Estimate/ Appropriation	Amended Revenue Estimate/ Final Budget	Actual	Variance Positive (Negative)
Funds Available				
Total State Funds Available for Appropriation	21,180,140,103	18,629,356,585	19,086,041,664	456,685,079
Additional State Funds Available				
Prior Year State Reserves Carried Over in Budget Units				
State General Funds - Prior Year	-	251,843,930	411,586,641	159,742,711
State Motor Fuel Funds - Prior Year	-	335,429,366	25,971,439	(309,457,927)
Brain and Spinal Injury Trust Fund - Prior Year	-	1,802,259	1,664,264	(137,995)
Amounts Collected but Not Available for Appropriation (not remitted to OTFS)	-	-	18,048,118	18,048,118
Total State Funds	21,180,140,103	19,218,432,140	19,543,312,126	324,879,986
Federal Funds				
CCDF Mandatory & Matching Funds	94,348,556	108,589,420	107,558,463	(1,030,957)
Child Care and Development Block Grant	56,567,627	51,289,422	49,376,239	(1,913,183)
Community Mental Health Services Block Grant	13,117,105	14,938,961	14,865,880	(73,081)
Community Services Block Grant	17,409,184	17,213,460	17,912,471	699,011
Federal Highway Administration Highway Planning and Construction	1,242,767,438	1,155,372,920	980,904,259	(174,468,661)
Foster Care Title IV-E	87,240,470	104,065,754	89,604,882	(14,460,872)
Low-Income Home Energy Assistance	24,912,301	74,791,014	74,552,549	(238,465)
Maternal and Child Health Services Block Grant	20,986,057	24,725,972	10,911,768	(13,814,204)
Medical Assistance Program	5,848,255,849	5,165,718,984	5,216,615,623	50,896,639
Prevention and Treatment of Substance Abuse Block Grant	63,290,669	58,225,957	52,567,509	(5,658,448)
Preventive Health and Health Services Block Grant	4,404,431	3,907,076	2,214,801	(1,692,275)
Social Services Block Grant	55,015,615	55,597,623	54,981,533	(616,090)
State Children's Insurance Program	261,193,434	249,579,070	224,728,218	(24,850,852)
Temporary Assistance for Needy Families Block Grant	342,224,967	363,325,215	324,173,851	(39,151,364)
TANF - Block Grant Transfers to Child Care Development Fund	252,000	-	-	0
TANF - Block Grant Transfers to Social Services Block Grant	25,800,000	1,940,749	1,940,748	(1)
TANF - Block Grant Unobligated Balance	87,618,821	44,827,353	46,859,997	2,032,644
Federal Funds Not Specifically Identified	3,333,745,228	4,071,540,781	3,552,076,968	(519,463,813)
Total Federal Revenues	11,579,149,752	11,565,649,731	10,821,845,759	(743,803,972)
Additional Federal Funds Available				
Prior Year Federal Reserves Carried Over in Budget Units	-	-	9,849,338	9,849,338
Total Federal Funds	11,579,149,752	11,565,649,731	10,831,695,097	(733,954,634)
American Recovery and Reinvestment Act of 2009				
Federal Highway Administration Highway Planning and Construction	-	126,134,259	59,280,130	(66,854,129)
Foster Care Title IV-E	-	2,891,289	2,905,853	14,564
Medical Assistance Program	-	540,555,683	497,037,627	(43,518,056)
Federal Funds Not Specifically Identified	-	344,203,274	242,812,255	(101,391,019)
Total American Recovery and Reinvestment Act of 2009	-	1,013,784,505	802,035,865	(211,748,640)
Other Funds				
Revenues	8,042,051,975	8,663,679,312	7,799,002,374	(864,676,938)
Additional Other Funds Available				
Prior Year Reserves Carried Over in Budget Units	-	-	673,795,979	673,795,979
Total Other Funds	8,042,051,975	8,663,679,312	8,472,798,353	(190,880,959)
Total Funds Available	40,801,341,830	40,461,545,688	39,649,841,441	\$ (811,704,247)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Combined Statement of Funds Available, Expenditures and Changes in Fund Balances (Statutory Basis) - Budget and Actual All Appropriated Funds For the Fiscal Year Ended June 30, 2009

	Original Revenue Estimate/ Appropriation	Amended Revenue Estimate/ Final Budget	Actual	Variance Positive (Negative)
Expenditures (3)				
Legislative Branch				
General Assembly of Georgia				
Georgia Senate	11,402,191	10,959,361	9,242,884	\$ 1,716,477
Georgia House of Representatives	19,850,950	18,899,776	16,992,673	1,907,103
Georgia General Assembly Joint Offices	10,479,449	10,246,131	8,101,604	2,144,527
Audits and Accounts, Department of	35,427,174	30,654,383	30,060,071	594,312
Judicial Branch				
Appeals, Court of	14,894,435	12,895,431	12,734,206	161,225
Judicial Council	19,454,114	19,477,159	18,320,420	1,156,739
Juvenile Courts	7,139,116	6,929,539	7,329,991	(400,452)
Prosecuting Attorneys	61,048,741	64,798,409	63,809,363	989,046
Superior Courts	63,622,100	56,380,896	55,541,902	838,994
Supreme Court	8,837,974	7,961,139	8,044,892	(83,753)
Executive Branch				
Accounting Office, State	14,714,945	17,211,217	17,106,769	104,448
Administrative Services, Department of	168,067,585	191,901,450	191,268,887	632,563
Agriculture, Department of	58,333,435	54,447,156	53,633,995	813,161
Banking and Finance, Department of	12,898,273	11,808,125	11,168,601	639,524
Community Affairs, Department of	257,672,255	281,243,997	275,133,896	6,110,101
Community Health, Department of	12,278,613,765	11,441,328,861	11,082,216,436	359,112,425
Corrections, Department of	1,222,424,174	1,134,077,089	1,101,066,661	33,010,428
Defense, Department of	40,845,683	50,456,521	50,078,601	377,920
Driver Services, Department of	65,635,551	59,700,963	58,202,165	1,498,798
Early Care and Learning, Department of	463,708,140	467,269,071	465,364,821	1,904,250
Economic Development, Department of	39,601,916	35,044,740	34,488,738	556,002
Education, Department of	9,853,645,621	9,484,028,879	9,137,709,280	346,319,599
Employees' Retirement System	25,175,095	27,683,044	25,552,318	2,130,726
Forestry Commission, Georgia	52,794,958	54,178,309	53,484,817	693,492
Governor, Office of the	87,455,272	191,505,383	166,318,242	25,187,141
Human Resources, Department of	3,827,487,396	3,442,059,644	3,276,726,957	165,332,687
Insurance, Office of the Commissioner of	20,281,912	17,425,803	16,825,665	600,138
Investigation, Georgia Bureau of	135,081,645	119,907,363	118,419,318	1,488,045
Juvenile Justice, Department of	364,857,351	316,062,777	305,758,354	10,304,423
Labor, Department of	439,889,791	474,444,219	455,549,351	18,894,868
Law, Department of	56,477,221	62,870,537	60,833,629	2,036,908
Natural Resources, Department of	303,875,765	344,328,762	294,045,120	50,283,642
Pardons and Paroles, State Board of	59,245,640	53,273,155	51,362,012	1,911,143
Personnel Administration, State	13,988,770	18,664,783	15,918,952	2,745,831
Properties Commission, State	1,037,739	1,484,749	1,454,810	29,939
Public Defender Standards Council, Georgia	42,139,957	38,100,963	62,380,894	(24,279,931)
Public Safety, Department of	182,492,030	179,591,623	165,570,591	14,021,032
Public Service Commission	11,018,009	9,702,286	9,520,506	181,780
Regents, University System of Georgia	5,352,161,565	5,833,646,333	5,294,161,045	539,485,288
Revenue, Department of	580,140,011	585,782,741	583,311,764	2,470,977
Secretary of State	42,444,284	38,332,323	36,412,451	1,919,872
Soil and Water Conservation Commission	13,629,032	8,102,778	8,041,403	61,375
Student Finance Commission, Georgia	589,784,634	591,288,161	589,991,257	1,296,904
Teachers' Retirement System	27,708,825	28,053,277	25,519,125	2,534,152
Technical College System of Georgia	621,090,007	614,899,558	578,756,152	36,143,406
Transportation, Department of	2,132,651,337	3,180,412,365	2,600,820,821	579,591,544
Veterans Service, Department of	48,263,203	40,189,095	38,543,202	1,645,893
Workers' Compensation, State Board of	17,920,194	19,138,639	15,467,875	3,670,764
General Obligation Debt Sinking Fund	1,009,675,013	969,990,354	1,003,561,315	(33,570,961)
Financing and Investment Commission, Georgia State	-	-	5,717,938	(5,717,938)
Total Expenditures	40,787,084,243	40,728,839,317	38,567,642,740	\$ 2,161,196,577

(continued)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Combined Statement of Funds Available, Expenditures and Changes in Fund Balances (Statutory Basis) - Budget and Actual (continued) All Appropriated Funds For the Fiscal Year Ended June 30, 2009

	Original Revenue Estimate/ Appropriation	Amended Revenue Estimate/ Final Budget	Actual	Variance Positive (Negative)
Excess (Deficiency) of Funds Available over (under) Expenditures				
Excess of Original Revenue Estimate over Original Appropriation (vetoes)	\$ 14,257,587			
Adjustment of Revenue Estimate Subsequent to Amended Appropriation		(274,342,946)		
Adjustment of Amount Appropriated to Actual Collections		7,049,317		
Deficiency of Budgeted Revenues under Budgeted Expenditures (4)		\$ (267,293,629)		
Excess of Actual Funds Available over Actual Expenditures			1,082,198,701	
Beginning Fund Balance - July 1			3,671,292,898	
Adjustments				
Beginning Fund Balance Amounts Reported as Funds Available			(2,382,788,119)	
Prior Period Adjustments (Net)			671,320,804	
Net Decrease in Inventories			(4,530,400)	
Net Decrease in Other Reserves Not Available for Expenditure			(6,177)	
Other Adjustments (Net)			33,989,546	
Ending Fund Balance - June 30			\$ 3,071,477,253	

- (1) Brain and Spinal Injury Trust Fund "Actual" Revenues represent Trust Fund transfers requested by DHR. FY 2009 collections were \$2,000,990.
- (2) With the exception of the K-12 portion of the Revenue Shortfall Reserve and the additional amount released by the Governor, Prior Year Fund Balances are not included in the Revenue Estimate.
- (3) Expenditures are not reported in appropriate detail to demonstrate compliance at the legal level of budgetary control. Refer to the budget comparison schedules by Budget Unit beginning on page 43.
- (4) In order to address this deficiency, allotments to Budget Units were reduced by \$324,835,981 from amounts appropriated. See page 292 for reductions by Budget Unit.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances

Budget Fund

For the Fiscal Year Ended June 30, 2009

	For the Fiscal Year Ended	
	June 30, 2009	June 30, 2008
Funds Available		
State Appropriation		
State General Funds	\$ 16,503,093,956	\$ 18,536,766,561
Brain and Spinal Injury Trust Fund	1,968,993	1,968,993
Lottery Funds	880,152,075	824,578,475
State Motor Fuel Funds	1,027,529,868	987,910,062
Tobacco Settlement Funds	159,069,341	148,344,341
State Funds - Prior Year Carry-Over		
State General Funds - Prior Year	411,586,641	-
Brain and Spinal Injury Trust Fund - Prior Year	1,664,264	-
State Motor Fuel Funds - Prior Year	25,971,439	-
Federal Funds		
CCDF Mandatory & Matching Funds	107,558,463	95,874,104
Child Care and Development Block Grant	49,376,239	74,558,612
Community Mental Health Services Block Grant	14,865,880	16,234,232
Community Services Block Grant	17,912,471	17,871,374
Federal Highway Administration Highway Planning and Construction	980,904,259	972,553,750
Foster Care Title IV-E	89,604,882	79,596,459
Low-Income Home Energy Assistance	74,552,549	31,372,339
Maternal and Child Health Services Block Grant	10,911,768	15,538,679
Medical Assistance Program	5,216,615,623	4,900,127,802
Prevention and Treatment of Substance Abuse Block Grant	52,567,509	56,109,740
Preventive Health and Health Services Block Grant	2,214,801	3,633,965
Social Services Block Grant	54,981,533	57,008,124
State Children's Insurance Program	224,728,218	252,545,065
Temporary Assistance for Needy Families Block Grant	324,173,851	352,994,452
TANF - Block Grant Transfers to Child Care Development Fund	-	28,371,637
TANF - Block Grant Transfers to Social Services Block Grant	1,940,748	-
TANF - Block Grant Unobligated Balance	46,859,997	54,751,304
Federal Funds Not Specifically Identified	3,561,926,306	3,453,676,238
American Recovery and Reinvestment Act of 2009		
Federal Highway Administration Highway Planning and Construction	59,280,130	-
Foster Care Title IV-E	2,905,853	-
Medical Assistance Program	497,037,627	-
Federal Funds Not Specifically Identified	242,812,255	-
Other Funds	8,472,798,353	10,353,703,933
Total Funds Available	39,117,565,892	41,316,090,241
Expenditures		
Section 1: Georgia Senate		
Senate	6,201,572	7,191,610
Lieutenant Governor	1,106,402	1,268,309
Secretary of the Senate's Office	1,035,619	1,060,533
Senate Budget and Evaluation Office	899,291	982,748
Total Georgia Senate	9,242,884	10,503,200
Section 2: Georgia House of Representatives		
Georgia House of Representatives	16,992,673	18,755,548
Section 3: Georgia General Assembly Joint Offices		
Ancillary Activities	3,302,154	3,530,638
Office of Legislative Counsel	2,580,531	2,794,488
Legislative Fiscal Office	2,218,919	2,415,878
Total Georgia General Assembly Joint Offices	8,101,604	8,741,004

(continued)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2009

	For the Fiscal Year Ended	
	June 30, 2009	June 30, 2008
Expenditures		
<i>Section 4: Audits and Accounts, Department of</i>		
Administration	1,477,032	1,590,283
Audits and Assurance Services	26,544,304	29,904,334
Legislative Services	106,414	111,677
Statewide Equalized Adjusted Property Tax Digest	1,932,321	2,087,729
Total Audits and Accounts, Department of	30,060,071	33,694,023
<i>Section 5: Appeals, Court of</i>		
Court of Appeals	12,734,206	14,326,948
<i>Section 6: Judicial Council</i>		
Appellate Resource Center	520,055	800,000
Georgia Office of Dispute Resolution	354,146	430,908
Institute of Continuing Judicial Education	1,316,361	1,364,426
Judicial Council	15,876,746	16,720,188
Judicial Qualifications Commission	253,112	302,534
Total Judicial Council	18,320,420	19,618,056
<i>Section 7: Juvenile Courts</i>		
Council of Juvenile Court Judges	2,366,399	2,406,456
Grants to Counties for Juvenile Court Judges	4,963,592	5,002,426
Total Juvenile Courts	7,329,991	7,408,882
<i>Section 8: Prosecuting Attorneys</i>		
District Attorneys	58,287,913	62,906,696
Prosecuting Attorneys Council	5,521,450	6,358,149
Total Prosecuting Attorneys	63,809,363	69,264,845
<i>Section 9: Superior Courts</i>		
Council of Superior Court Clerks	372,854	258,000
Council of Superior Court Judges	1,208,454	1,072,181
Judicial Administrative Districts	1,997,148	2,378,508
Superior Court Judges	51,963,446	57,367,199
Total Superior Courts	55,541,902	61,075,888
<i>Section 10: Supreme Court</i>		
Supreme Court	8,044,892	8,767,972
<i>Section 11: Accounting Office, State</i>		
State Accounting Office	17,106,769	18,996,204
<i>Section 12: Administrative Services, Department of</i>		
Administration	4,468,984	4,865,755
Fiscal Services	10,429	289,204
Fleet Management	1,776,278	573,851
Mail and Courier	1,021,758	1,050,574
Risk Management	160,610,018	180,658,877
State Purchasing	13,149,364	19,831,278
Surplus Property	2,127,843	2,477,964
U.S. Post Office	92,501	137,353
Health Planning Review Board	79,532	60,460
Office of State Administrative Hearings	4,140,585	4,586,463
Office of Treasury and Fiscal Services	3,087,539	3,075,700
Compensation Per General Assembly Resolutions	704,056	886,669
Hazardous Materials, Agency for the Removal of	-	85,354
Payments to Georgia Technology Authority	-	1,396,769
Total Administrative Services, Department of	191,268,887	219,976,271

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances

Budget Fund

For the Fiscal Year Ended June 30, 2009

	For the Fiscal Year Ended	
	June 30, 2009	June 30, 2008
Expenditures		
<i>Section 13: Agriculture, Department of</i>		
Administration	5,863,606	7,471,339
Athens/Tifton Veterinary Diagnostic Labs	3,408,609	3,651,229
Consumer Protection	31,553,480	35,038,910
Marketing and Promotion	9,466,037	9,990,208
Poultry Veterinary Diagnostic Labs	3,342,263	3,492,794
Total Agriculture, Department of	53,633,995	59,644,480
<i>Section 14: Banking and Finance, Department of</i>		
Administration	1,733,775	2,044,177
Chartering, Licensing and Applications/Non-Mortgage Entities	495,622	521,211
Consumer Protection and Assistance	263,924	635,247
Financial Institution Supervision	6,984,793	7,312,508
Mortgage Supervision	1,690,487	1,756,886
Total Banking and Finance, Department of	11,168,601	12,270,029
<i>Section 15: Community Affairs, Department of</i>		
Administration	5,426,658	5,893,204
Building Construction	494,203	595,584
Coordinated Planning	3,465,923	5,118,474
Environmental Education and Assistance	6,302,061	3,809,140
Federal Community & Economic Development Programs	111,000,882	52,609,310
Homeownership Programs	4,255,875	4,340,419
Local Assistance Grants	-	6,396,180
Regional Services	2,413,913	2,885,706
Rental Housing Programs	126,428,618	122,935,522
Research and Surveys	552,363	669,252
Special Housing Initiatives	5,689,936	5,505,867
State Community Development Programs	1,263,434	1,376,632
State Economic Development Program	2,295,554	10,902,810
Payments to Georgia Environmental Facilities Authority	967,325	50,323,726
Payments to Georgia Regional Transportation Authority	3,992,023	4,867,816
Payments to OneGeorgia Authority	585,128	47,798,952
Total Community Affairs, Department of	275,133,896	326,028,594
<i>Section 16: Community Health, Department of</i>		
Administration	350,727,923	401,859,077
Aged, Blind, and Disabled Medicaid	3,853,344,348	3,706,360,231
Health Care Access and Improvement	20,402,110	21,356,946
Indigent Care Trust Fund	387,790,999	410,196,921
Low-Income Medicaid	2,939,476,509	2,794,878,253
Nursing Home Provider Fees	438,224,621	360,493,240
PeachCare	273,915,605	316,850,589
State Health Benefit Plan	2,767,737,217	2,536,492,350
Composite Board of Medical Examiners	2,419,588	2,489,829
Georgia Board for Physician Workforce:		
Administration	475,879	571,531
Graduate Medical Education	8,853,110	7,123,385
Mercer School of Medicine	22,922,360	24,560,862
Morehouse School of Medicine	12,130,220	11,247,293
Undergraduate Medical Education	2,536,967	3,538,484
State Medical Education Board	1,258,980	1,367,309
Total Community Health, Department of	11,082,216,436	10,599,386,300

(continued)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2009

	For the Fiscal Year Ended	
	June 30, 2009	June 30, 2008
Expenditures		
<i>Section 17: Corrections, Department of</i>		
Administration	54,749,196	58,095,542
Bainbridge PSATC	5,569,268	6,262,431
Food and Farm Operations	14,705,500	15,991,132
Health	209,750,191	219,919,587
Jail Subsidy	15,264,855	6,196,724
Offender Management	42,278,323	43,364,953
Parole Revocation Centers	4,979,098	5,197,625
Private Prisons	81,584,359	79,641,877
Probation Detention Centers	38,425,754	52,301,936
Probation Diversion Centers	1,447,651	12,584,325
Probation Supervision	79,216,069	81,769,123
State Prisons	526,914,149	553,341,624
Transition Centers	26,182,248	26,595,854
Total Corrections, Department of	1,101,066,661	1,161,262,733
<i>Section 18: Defense, Department of</i>		
Administration	1,470,520	1,667,602
Military Readiness	37,028,651	34,080,871
Youth Educational Services	11,579,430	11,929,436
Total Defense, Department of	50,078,601	47,677,909
<i>Section 19: Driver Services, Department of</i>		
Customer Service Support	8,846,329	9,193,557
License Issuance	45,525,613	51,172,837
Regulatory Compliance	3,830,223	5,010,761
Total Driver Services, Department of	58,202,165	65,377,155
<i>Section 20: Early Care and Learning, Department of</i>		
Child Care Services	7,972,560	8,661,937
Nutrition	110,777,804	101,600,797
Pre-Kindergarten Program	331,955,553	325,390,427
Quality Initiatives	14,658,904	18,168,083
Total Early Care and Learning, Department of	465,364,821	453,821,244
<i>Section 21: Economic Development, Department of</i>		
Administration	4,639,706	6,608,667
Business Recruitment and Expansion	12,493,280	11,403,382
Film, Video and Music	1,014,667	1,208,715
Innovation and Technology	1,480,445	1,691,786
International Relations and Trade	2,017,615	3,725,582
Small and Minority Business Development	836,077	905,599
Tourism	10,397,573	18,445,186
Payments to Aviation Hall of Fame	43,590	50,000
Payments to Golf Hall of Fame	96,065	-
Payments to Georgia Medical Center Authority	285,267	408,712
Payments to Georgia Music Hall of Fame	638,550	840,466
Payments to Georgia Sports Hall of Fame Authority	502,313	793,344
Civil War Commission	43,590	49,127
Total Economic Development, Department of	34,488,738	46,130,566

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances

Budget Fund

For the Fiscal Year Ended June 30, 2009

	For the Fiscal Year Ended	
	June 30, 2009	June 30, 2008
Expenditures		
Section 22: Education, Department of		
Academic Coach	2,525,895	2,756,047
Agricultural Education	9,386,941	11,962,171
Central Office	70,750,150	76,042,747
Charter Schools	5,641,979	4,698,035
Communities in Schools	1,173,347	2,437,010
Curriculum Development	1,114,744	2,268,763
Dropout Prevention	49,071,908	40,525,115
Equalization	556,507,932	485,779,211
Federal Programs	1,007,753,224	980,697,353
Georgia Learning Resources System (GLRS)	8,301,805	8,182,748
Georgia Virtual School	3,491,948	4,285,829
Georgia Youth Science and Technology	225,000	500,000
Governor's Honors Program	1,218,511	1,500,625
Information Technology Services	6,849,088	7,417,307
Local Five Mill Share - Quality Basic Education	(1,689,780,574)	(1,542,897,518)
National Board Certification	12,893,991	13,421,113
National Science Center and Foundation	675,000	1,416,750
Non-Quality Basic Education Grants	26,339,499	24,939,744
Nutrition	540,728,290	499,358,691
Preschool Handicapped	29,250,091	29,134,730
Pupil Transportation	167,098,251	168,868,763
Quality Basic Education Program	7,948,207,531	8,125,815,243
Regional Education Service Agencies (RESAs)	10,656,149	12,458,082
School Improvement	6,831,423	10,978,894
School Nurses	29,225,750	30,000,000
Severely Emotionally Disturbed (SED)	79,160,351	81,156,101
State Interagency Transfers	150,040,546	339,109,777
State Schools	22,880,442	24,139,711
Technology/Career Education	42,544,103	40,167,234
Testing	35,287,106	36,268,516
Tuition for the Multi-Handicapped	1,658,859	1,658,859
Total Education, Department of	9,137,709,280	9,525,047,651
Section 23: Employees' Retirement System		
System Administration	15,456,242	17,475,573
Deferred Compensation	2,805,747	2,640,795
Georgia Military Pension Fund	1,323,024	1,103,073
Public School Employee's Retirement System	5,967,305	3,453,228
Total Employees' Retirement System	25,552,318	24,672,669
Section 24: Forestry Commission, Georgia		
Administration	4,128,587	4,587,358
Forest Management	14,767,213	11,690,076
Forest Protection	33,321,385	38,244,080
Tree Improvement	305,658	258,952
Tree Seedling Nursery	961,974	1,231,818
Total Forestry Commission, Georgia	53,484,817	56,012,284
Section 25: Governor, Office of the		
Governor's Office	19,312,104	14,699,495
Office of Planning and Budget	8,645,584	9,415,593
Arts, Georgia Council for the	4,905,492	4,803,912
Child Advocate, Office of the	1,067,855	946,240
Commission on Equal Opportunity	979,975	1,271,809
Consumer Affairs, Office of	8,913,091	11,294,644
Georgia Emergency Management Agency	92,993,876	121,931,409
Homeland Security, Office of	417,248	534,182
Inspector General, Office of the State	622,288	717,546
Professional Standards Commission	7,618,708	9,619,174
Student Achievement, Office of	982,751	1,213,118
Governor's Office for Children and Families	19,859,270	-
Total Governor, Office of the	166,318,242	176,447,122
		(continued)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2009

	For the Fiscal Year Ended	
	June 30, 2009	June 30, 2008
Expenditures		
<i>Section 26: Human Resources, Department of</i>		
Administration	156,874,240	220,461,076
Adolescent and Adult Health Promotion	46,885,674	55,774,103
Adoption Services	90,236,212	86,281,857
Adult Addictive Disease Service	90,841,588	104,423,536
Adult Developmental Disabilities Services	256,858,633	286,876,072
Adult Essential Health Treatment Services	14,053,873	15,753,772
Adult Forensic Services	41,085,311	44,005,246
Adult Mental Health Services	222,520,254	253,006,409
Adult Nursing Home Services	11,658,550	11,091,399
After School Care	13,502,419	15,038,014
Child and Adolescent Addictive Disease Services	10,761,353	16,419,309
Child and Adolescent Development Disabilities Services	15,828,577	23,578,690
Child and Adolescent Forensic Services	2,814,321	2,075,260
Child and Adolescent Mental Health Services	72,252,336	83,934,281
Child Care Services	196,269,488	229,841,224
Child Fatality Review Panel	-	443,314
Child Support Services	86,441,734	85,375,691
Child Welfare Services	273,915,693	292,044,245
Direct Care Support Services	163,489,431	160,265,551
Elder Abuse Investigations and Prevention	15,853,282	16,873,528
Elder Community Living Services	110,028,959	124,154,340
Elder Support Services	9,617,454	7,929,748
Eligibility Determination	120,745,380	90,486,565
Emergency Preparedness/Trauma System Improvement	47,509,209	103,948,929
Energy Assistance	75,972,601	39,812,641
Epidemiology	9,805,750	10,407,769
Facility and Provider Regulation	14,300,784	15,189,547
Family Violence Services	13,011,642	12,788,890
Food Stamp Eligibility & Benefits	89,753,777	85,763,845
Immunization	20,452,158	26,820,581
Infant and Child Essential Health Treatment Services	52,685,455	63,203,264
Infant and Child Health Promotion	387,507,827	335,025,759
Infectious Disease Control	113,583,426	96,960,057
Injury Prevention	1,482,282	2,141,383
Inspections and Environmental Hazard Control	17,940,049	21,495,060
Out-of-Home Care	239,962,009	271,151,227
Refugee Assistance	8,599,954	6,993,840
Substance Abuse Prevention Services	13,402,631	16,760,167
Support for Needy Families - Basic Assistance	62,931,090	56,394,904
Support for Needy Families - Family Assistance	39,797,640	71,730,378
Support for Needy Families - Work Assistance	24,195,254	27,400,146
Vital Records	4,594,564	3,762,545
Brain and Spinal Injury Trust Fund	2,658,958	3,399,094
Children's Trust Fund Commission	-	16,658,479
Council on Aging	190,744	192,480
Governor's Council on Developmental Disabilities	2,268,905	2,337,315
Family Connection	10,881,280	11,847,437
Sexual Offender Review Board	704,206	335,807
Total Human Resources, Department of	3,276,726,957	3,528,654,774
<i>Section 27: Insurance, Office of the Commissioner of</i>		
Administration	1,924,799	2,444,342
Enforcement	703,609	862,583
Fire Safety	5,177,921	5,866,857
Industrial Loan	622,299	770,344
Insurance Regulation	5,215,935	5,975,338
Special Fraud	3,181,102	3,267,961
Total Insurance, Office of the Commissioner of	16,825,665	19,187,425

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances

Budget Fund

For the Fiscal Year Ended June 30, 2009

	For the Fiscal Year Ended	
	June 30, 2009	June 30, 2008
Expenditures		
<i>Section 28: Investigation, Georgia Bureau of</i>		
Administration	9,478,182	11,059,004
Centralized Scientific Services	15,712,195	16,972,447
Criminal Justice Information Services	9,766,545	13,492,250
Georgia Information Sharing and Analysis Center (GISAC)	2,362,764	1,565,670
Regional Forensic Services	7,914,078	8,484,254
Regional Investigative Services	25,217,093	27,835,714
Special Operations Unit	2,379,889	2,232,619
State Healthcare Fraud Unit	4,064,400	4,197,007
Task Forces	977,153	1,165,332
Criminal Justice Coordinating Council	40,547,019	58,903,439
Total Investigation, Georgia Bureau of	118,419,318	145,907,736
<i>Section 29: Juvenile Justice, Department of</i>		
Administration	27,672,218	29,525,610
Community Non-Secure Commitment	39,978,839	48,262,309
Community Supervision	49,272,473	51,339,346
Secure Commitment (YDCs)	89,985,125	98,016,609
Secure Detention (RYDCs)	98,849,699	102,888,950
Children and Youth Coordinating Council	-	4,778,315
Total Juvenile Justice, Department of	305,758,354	334,811,139
<i>Section 30: Labor, Department of</i>		
Administration - Department of Labor	39,413,206	53,841,844
Administration - Division of Rehabilitation	4,575,381	4,162,491
Business Enterprise Program	2,244,758	2,585,017
Commission on Women	83,855	93,167
Disability Adjudication Section	52,581,129	48,403,265
Georgia Industries for the Blind	13,101,455	12,450,187
Labor Market Information	3,140,236	3,374,932
Roosevelt Warm Springs Institute	31,456,720	31,631,200
Safety Inspections	3,206,351	3,123,584
Unemployment Insurance	70,169,908	67,361,814
Vocational Rehabilitation Program	81,223,505	92,001,191
Workforce Development	154,352,847	128,116,294
Total Labor, Department of	455,549,351	447,144,986
<i>Section 31: Law, Department of</i>		
Law	60,833,629	62,674,527
<i>Section 32: Natural Resources, Department of</i>		
Administration	12,036,520	11,039,135
Coastal Resources	8,389,956	10,253,150
Environmental Protection	129,592,794	122,113,219
Hazardous Waste Trust Fund	5,603,919	10,221,633
Historic Preservation	2,997,501	3,207,122
Land Conservation	424,231	410,017
Parks, Recreation and Historic Sites	58,480,037	67,737,372
Pollution Prevention Assistance	738,565	1,190,546
Solid Waste Trust Fund	2,004,803	5,999,774
Wildlife Resources	70,955,610	79,544,252
Payments to Georgia Agricultural Exposition Authority	1,491,868	2,244,904
Payments to Georgia Agrirama Development Authority	913,101	1,177,651
Payments to Lake Allatoona Preservation Authority	91,180	100,000
Payments to Southwest Georgia Railroad Excursion Authority	325,035	371,964
Total Natural Resources, Department of	294,045,120	315,610,739

(continued)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2009

	For the Fiscal Year Ended	
	June 30, 2009	June 30, 2008
Expenditures		
<i>Section 33: Pardons and Paroles, State Board of</i>		
Administration	5,718,783	6,132,638
Clemency	10,115,166	10,876,392
Parole Supervision	35,142,980	38,428,100
Victims Services	385,083	543,063
Total Pardons and Paroles, State Board of	51,362,012	55,980,193
<i>Section 34: Personnel Administration, State</i>		
Administration	5,555,741	5,328,959
Recruitment and Staffing Services	1,220,882	1,270,741
Total Compensation and Rewards	4,986,512	4,967,244
Workforce Development and Alignment	4,155,817	4,566,598
Total Personnel Administration, State	15,918,952	16,133,542
<i>Section 35: Properties Commission, State</i>		
Leasing	329,126	368,063
State Properties Commission	1,125,684	1,307,004
Payments to Georgia Building Authority	-	1,250,000
Total Properties Commission, State	1,454,810	2,925,067
<i>Section 36: Public Defender Standards Council, Georgia</i>		
Public Defenders	53,379,929	59,696,549
Public Defenders Standards Council	9,000,965	11,353,312
Total Public Defender Standards Council, Georgia	62,380,894	71,049,861
<i>Section 37: Public Safety, Department of</i>		
Administration	8,491,311	9,388,505
Aviation	2,643,644	3,254,365
Capitol Police Services	6,738,534	7,416,332
Executive Security Services	1,472,911	1,487,620
Field Offices and Services	83,892,456	83,221,869
Motor Carrier Compliance	22,134,428	22,962,272
Specialized Collision Reconstruction Team	3,330,627	3,220,581
Troop J Specialty Units	2,328,248	2,444,107
Firefighter Standards and Training Council	669,918	878,774
Office of Highway Safety	15,026,869	16,808,434
Peace Officers Standards and Training Council	2,736,196	2,285,756
Public Safety Training Center	16,105,449	18,520,580
Total Public Safety, Department of	165,570,591	171,889,195
<i>Section 38: Public Service Commission</i>		
Administration	1,221,269	1,261,813
Facilities Protection	1,474,343	1,498,065
Utilities Regulation	6,824,894	7,932,492
Total Public Service Commission	9,520,506	10,692,370

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances

Budget Fund

For the Fiscal Year Ended June 30, 2009

	For the Fiscal Year Ended	
	June 30, 2009	June 30, 2008
Expenditures		
Section 39: Regents, University System of Georgia		
Advanced Technology Development Center / Economic Development Institute	18,171,308	27,175,514
Agricultural Experiment Station	80,668,693	80,354,213
Athens/Tifton Veterinary Laboratories	5,962,248	5,908,662
Cooperative Extension Service	65,355,365	65,093,392
Forestry Cooperative Extension	924,389	1,008,149
Forestry Research	8,671,551	7,645,794
Georgia Eminent Scholars Endowment Trust Fund	1,500,000	500,000
Georgia Radiation Therapy Center	3,625,810	3,625,810
Georgia Tech Research Institute	179,150,117	149,869,704
Marine Institute	1,423,203	1,420,924
Marine Extension Services	3,693,400	3,684,273
Medical College of Georgia Hospital and Clinics	33,229,115	33,181,112
Office of Minority Business Enterprises	835,743	883,082
Public Libraries	41,077,995	44,657,880
Public Service / Special Funding Initiatives	46,547,408	45,762,010
Regents Central Office	6,790,177	7,701,819
Research Consortium	26,982,245	36,735,472
Skidaway Institute of Oceanography	5,755,119	6,443,433
Student Education Enrichment Program	-	314,737
Teaching	4,722,010,332	4,629,055,371
Veterinary Medicine Experiment Station	3,064,274	3,384,254
Veterinary Medicine Teaching Hospital	9,810,920	10,068,146
Payments to the Georgia Cancer Coalition	10,455,466	14,587,490
Payments to Georgia Military College	2,592,868	3,062,152
Georgia Public Telecommunications Commission	15,863,299	18,069,614
Total Regents, University System of Georgia	5,294,161,045	5,200,193,007
Section 40: Revenue, Department of		
Administration	4,134,102	4,532,017
Customer Service	13,884,546	14,176,609
Homeowners Tax Relief Grants (HTRG)	428,290,501	430,019,530
Industry Regulation	6,090,174	5,595,930
Local Tax Officials Retirement and FICA	5,990,030	5,149,163
Revenue Processing	52,867,864	42,496,078
Salvage Inspection	1,469,507	1,667,997
State Board of Equalization	4,994	5,000
Tag and Title Registration	26,910,408	25,086,158
Tax Compliance	43,669,638	46,036,447
Total Revenue, Department of	583,311,764	574,764,929
Section 41: Secretary of State		
Administration Services	6,035,199	5,683,939
Archives	6,370,481	6,648,718
Capitol Tours	94,869	132,398
Corporations	2,169,170	2,390,372
Elections	5,856,451	6,006,309
Professional Licensing Boards	7,637,720	11,175,438
Securities	1,738,626	2,635,695
Georgia Commission on the Holocaust	387,417	403,145
Georgia Drugs and Narcotics Agency	1,311,503	1,478,362
Real Estate Commission	3,338,628	3,579,836
State Ethics Commission	1,472,387	1,870,789
Total Secretary of State	36,412,451	42,005,001
Section 42: Soil and Water Conservation Commission		
Administration	699,447	639,976
Conservation of Agricultural Water Supplies	3,904,099	7,461,422
Conservation of Soil and Water Resources	2,900,274	2,280,868
USDA Flood Control Watershed Structures	205,331	606,231
Water Resources and Land Use Planning	332,252	877,369
Total Soil and Water Conservation Commission	8,041,403	11,865,866

(continued)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2009

	For the Fiscal Year Ended	
	June 30, 2009	June 30, 2008
Expenditures		
<i>Section 43: Student Finance Commission, Georgia</i>		
Accel	5,764,625	4,430,066
Engineer Scholarship	595,280	592,543
Georgia Military College Scholarship	944,892	1,012,325
Governor's Scholarship Program	1,329,200	2,329,200
Guaranteed Educational Loans	3,184,883	4,049,883
HERO Scholarship	798,000	918,000
HOPE Administration	8,428,264	5,887,232
HOPE GED	2,354,638	2,128,740
HOPE Grant	128,003,448	105,217,141
HOPE Scholarships - Private Schools	41,587,739	35,624,225
HOPE Scholarships - Public Schools	350,313,849	314,364,582
Law Enforcement Dependents Grant	50,911	50,911
Leveraging Educational Assistance Partnership Program (LEAP)	1,488,891	1,488,891
North Ga. Military Scholarship Grants	971,153	925,042
North Georgia ROTC Grants	535,146	489,500
Promise Scholarship	5,767,543	5,732,466
Public Memorial Safety Grant	254,150	182,803
Teacher Scholarship	5,103,346	5,028,674
Tuition Equalization Grants	31,758,148	34,966,295
Nonpublic Postsecondary Education Commission	757,151	820,671
<i>Total Student Finance Commission, Georgia</i>	<u>589,991,257</u>	<u>526,239,190</u>
<i>Section 44: Teachers' Retirement System</i>		
Local/Floor COLA	1,304,939	1,358,021
System Administration	24,214,186	25,376,416
<i>Total Teachers' Retirement System</i>	<u>25,519,125</u>	<u>26,734,437</u>
<i>Section 45: Technical College System of Georgia</i>		
Administration	13,192,903	15,691,353
Adult Literacy	32,586,660	33,698,885
Economic Development (Quick Start)	22,410,478	23,766,884
Technical Education	510,566,111	519,266,601
<i>Total Technical College System of Georgia</i>	<u>578,756,152</u>	<u>592,423,723</u>
<i>Section 46: Transportation, Department of</i>		
Administration	84,988,466	102,380,111
Air Transportation	3,496,310	3,726,639
Airport Aid	44,740,046	24,047,990
Data Collection, Compliance and Reporting	8,605,423	13,514,787
Local Road Assistance	171,506,558	269,860,615
Payments to State Road and Tollway Authority	205,584,657	100,109,100
Ports and Waterways	5,738,024	2,585,658
Rail	2,854,816	3,410,417
State Highway System Construction and Improvement	1,540,734,403	1,059,575,292
State Highway System Maintenance	403,900,104	566,916,406
State Highway System Operations	87,940,624	88,851,116
Transit	40,731,390	38,758,050
<i>Total Transportation, Department of</i>	<u>2,600,820,821</u>	<u>2,273,736,181</u>
<i>Section 47: Veterans Service, Department of</i>		
Administration	1,157,749	1,064,312
Georgia Veterans Memorial Cemetery	607,200	7,331,462
Georgia War Veterans Nursing Home - Augusta	10,096,834	10,543,479
Georgia War Veterans Nursing Home - Milledgeville	18,643,148	21,375,712
Veterans Benefits	8,038,271	6,642,598
<i>Total Veterans Service, Department of</i>	<u>38,543,202</u>	<u>46,957,563</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances

Budget Fund

For the Fiscal Year Ended June 30, 2009

	For the Fiscal Year Ended	
	June 30, 2009	June 30, 2008
Expenditures		
<i>Section 48: Workers' Compensation, State Board of</i>		
Administration	4,878,889	4,891,717
Administer the Workers' Comp Laws	10,588,986	11,037,289
Total Workers' Compensation, State Board of	15,467,875	15,929,006
 <i>Section 49: General Obligation Debt Sinking Fund</i>		
G O Bonds Issued	947,363,244	858,970,081
G O Bonds New	56,198,071	91,644,005
Total General Obligation Debt Sinking Fund	1,003,561,315	950,614,086
 <i>Financing and Investment Commission, Georgia State</i>		
Public School Capital Outlay (FY 2001)	5,717,938	2,062,094
 Total Expenditures	38,567,642,740	38,491,094,214
 Excess of Funds Available over Expenditures	549,923,152	2,824,996,027
 Beginning Fund Balance - July 1	1,419,042,646	1,689,357,262
 Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services	(224,674,451)	(137,826,215)
 Early Return of Excess Funds to Office of Treasury and Fiscal Services	(6,530,244)	(3,569,360)
 Adjustments		
Prior Period Adjustments (Net)	671,320,804	(1,481,228,768)
Prior Year Carry-Over Reported as Funds Available	(1,122,867,661)	(1,489,071,294)
Net Increase (Decrease) in Inventories	(4,530,400)	843,389
Net Decrease in Other Reserves Not Available for Expenditure	(6,177)	-
Other Adjustments (Net)	33,989,546	15,541,605
 Ending Fund Balance - June 30	\$ 1,315,667,215	\$ 1,419,042,646

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Appropriation and Changes in Fund Balances

General Fund (Statutory Basis)

For the Fiscal Year Ended June 30, 2009

	For the Fiscal Year Ended	
	June 30, 2009	June 30, 2008
Funds Available		
Cash Receipts		
Net Revenue Collections		
Taxes		
Income		
Corporate	\$ 694,718,310	\$ 941,966,726
Individual	7,814,552,113	8,829,480,885
General Sales	5,306,490,689	5,796,653,340
Selective Sales		
Motor Fuel		
Excise and Motor Carrier Mileage Tax	461,265,508	456,634,594
Motor Fuel Sales Tax	422,825,680	538,155,742
Alcoholic Beverages	169,668,539	167,397,928
Tobacco Products	230,271,910	239,691,526
Estate	82,990	12,325
Property	83,106,994	80,257,696
Insurance Premium	314,338,992	348,218,618
Motor Vehicle License Tax	283,405,915	296,648,374
Interest and Other Investment Income		
State General Funds	58,016,196	112,819,585
Motor Fuel Tax Funds	31,141,764	33,995,473
Regulatory Fees and Sales	896,776,204	885,879,811
Total Net Revenue Collections	16,766,661,804	18,727,812,623
Federal Revenue		
Federal Energy Regulatory Commission - Payments in lieu of Taxes - Power Sales	1,626	1,577
Treasury, U. S. Department of - Reimbursement for Cash Management and Improvement Act	1,182	860
Other Revenues Retained		
Brain and Spinal Injury Trust Fund	1,968,993	1,968,993
Georgia Lottery Corporation		
Lottery Proceeds	872,136,049	867,686,000
Interest Earned	12,506,009	33,600,984
Tobacco Settlement Funds		
Tobacco Settlements Received	175,357,212	159,542,667
Interest Earned	2,012,866	4,917,294
Guaranteed Revenue Debt Common Reserve Fund		
Interest Earned	1,719,873	3,603,320
Total Cash Receipts	17,832,365,614	19,799,134,318
Agency Surplus Returned	250,586,450	141,395,575
Total Funds Available	18,082,952,064	19,940,529,893
Appropriation		
Legislative Appropriation to Spending Units for Fiscal Year Ended June 30	18,896,650,214	20,550,468,433
Less: Current Year Funds Lapsed	(324,835,981)	(50,900,001)
Net Appropriation	18,571,814,233	20,499,568,432
Deficiency of Funds Available under Net Appropriation	(488,862,169)	(559,038,539)
Amounts Collected but Not Available for Appropriation (not remitted to OTFS)	18,048,118	25,626,163
Beginning Fund Balance - July 1	2,252,250,252	2,792,307,918
Adjustments		
Amounts Collected in Prior Year Recognized as Available in Current Year	(25,626,163)	(6,645,290)
Ending Fund Balance - June 30	\$ 1,755,810,038	\$ 2,252,250,252

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balances Debt Service Fund (Statutory Basis) For the Fiscal Year Ended June 30, 2009

	For the Fiscal Year Ended	
	June 30, 2009	June 30, 2008
Funds Available		
Other Financing Sources		
Operating Transfers In		
Budget Fund		
General Obligation Debt Sinking Fund		
General Obligation Bonds - Issued	\$ 947,363,244	\$ 858,970,081
General Obligation Bonds - New	56,198,071	91,644,005
Georgia State Financing and Investment Commission	118,011,649	95,323,313
Board of Regents of the University System of Georgia	-	24,710,494
Debt Issuance - Refunding Bonds - Par Value	149,730,000	-
Debt Issuance - Refunding Bonds - Premium	21,729,716	-
Debt Issuance - Refunding Bonds - Accrued Interest	537,843	-
Total Funds Available	1,293,570,523	1,070,647,893
Expenditures and Other Financing Uses		
Expenditures		
Debt Service:		
Principal on Bonds	708,585,000	693,000,000
Interest on Bonds	382,831,315	384,129,086
Accrued Interest on Bonds Retired in Advance of Due Date	618,778	652,596
Discount on Bonds Retired in Advance of Due Date	2,906,688	(31,844,283)
Issuance Costs - Refunding Bonds	690,322	-
Payment to Escrow Agent - Other Bonds Defeased	26,631,183	24,710,494
Total Expenditures	1,122,263,286	1,070,647,893
Other Financing Uses		
Payment to Refunded Bond Escrow Agent	171,307,237	-
Total Expenditures and Other Financing Uses	1,293,570,523	1,070,647,893
Excess of Funds Available over Expenditures and Other Financing Uses	0	0
Beginning Fund Balance - July 1	0	0
Ending Fund Balance - June 30	\$ 0	\$ 0

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

(This page intentionally left blank)

NOTES TO THE FINANCIAL STATEMENTS

State of Georgia

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2009

Note 1. Reporting Entity

For purposes of this report, the State of Georgia has included in the reporting entity all activities and functions used to implement the amended Appropriations Act for fiscal year 2009. Also included in this report are organizations to which prior year appropriations are due and/or from which prior year appropriations or other funds have been returned.

This report does not include non-appropriated State organizations that are reported in the primary government or disclosed as discretely presented component units within the State's financial reporting entity as required by generally accepted accounting principles (GAAP). Financial balances and activity for the State's reporting entity (GAAP basis) are reported in Georgia's *Comprehensive Annual Financial Report* (CAFR).

Note 2. Fund Accounting

The State of Georgia uses funds to report on its financial position and the results of its operations determined in conformity with accounting practices prescribed or permitted by statutes and regulations of the State of Georgia. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. Funds presented in this report are as follows:

Budget Fund - The fund used to account for activities and programs as set forth in the amended Appropriations Act for fiscal year 2009.

General Fund (Statutory Basis) - The fund used to account for the collection of specific revenues of the State of Georgia as provided by statute or administrative action, and transfers (appropriation) to the various State organizations for operational costs of the fiscal year. This is not a General Fund as defined by generally accepted accounting principles.

Debt Service Fund (Statutory Basis) - The fund used to account for the payment of general obligation bond debt principal, interest and related costs. The unretired principal balance of general obligation bond issues is also reported in this fund, as is an "amount to be provided" (from future appropriations) for retirement of bond principal. This is not a Debt Service Fund as defined by generally accepted accounting principles.

All funds included in this report are reported in conformity with statutory requirements. Substantially all disclosures required by GAAP have not been included. GAAP financial statements and disclosures are reported in the State's CAFR, which can be obtained from the State Accounting Office, 200 Piedmont Avenue, 1604 West Tower, Atlanta, Georgia, 30334, or on the web at <http://sao.georgia.gov>.

Note 3. Basis of Accounting

Funds included in the *Budgetary Compliance Report* (BCR) are reported using various statutory bases of accounting, which are designed to emphasize accountability and budgetary control of appropriations. The BCR is not intended to present the State's financial condition and results of operations in conformity with GAAP.

The State of Georgia maintains its General Fund on the cash receipts and disbursements basis of accounting. However, it maintains its Budget Fund and Debt Service Fund on a statutory basis which is substantially the same as the modified accrual basis of accounting, with the following exceptions:

- Receivables and revenues of State appropriations are recorded when appropriations are allotted to the budget units by the Office of Treasury and Fiscal Services.
- For expenditure-driven funding arrangements (grants, sales and services), receivables and revenues are recorded when qualifying statutory-basis expenditures are recorded or when services have been provided.
- All other revenues are recorded when received in cash.
- Liabilities and expenditures are recorded when purchase orders or other contractual obligations to procure goods or services have been executed.
- Expenditures for items not requiring purchase orders are recorded when the goods or services are received. However, agencies may record these expenditures when presented for payment as long as the application of this method is applied consistently and the appropriate number of occurrences is reflected each year.
- Liability and expenditure accruals in the General Fund include amounts due to the budget units (Budget Fund) for operational costs of the fiscal year, undistributed sales tax collected on behalf of local governments, and unclaimed bonds and interest.

Selected information - substantially all disclosures required by generally accepted accounting principles are not included. This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2009

Note 3. Basis of Accounting (continued)

Prior period adjustments and certain other items are reported as additions to and deductions from beginning fund balances in the accompanying financial statements.

As mentioned above, the statutory bases of accounting used in the BCR are comprehensive bases of accounting other than GAAP. Generally accepted accounting principles require that governmental funds be reported using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due or (for debt service expenditures) when amounts have been accumulated in the debt service fund for payments to be made early in the subsequent fiscal year. Also under the modified accrual basis of accounting, immaterial prior period adjustments are reported as revenues or expenditures, as appropriate.

Note 4. Budget

Appropriation allotments to the various budget units are based on budgets submitted by the organizations and approved by the General Assembly and the Governor. The budgets are compiled in the same manner by all organizations included in this report and expenditures are classified by program and funding source, which is the legal level of budgetary control as provided for in the amended Appropriations Act for fiscal year 2009.

In accordance with the Official Code of Georgia Annotated (OCGA) Section 45-12-86(b), the Governor elected to withhold agency allotments in the amount of \$324,835,981 to make up the expected deficit of actual revenues under the revenue estimate in order to maintain spending within actual revenues.

Note 5. Reserved Fund Balances - General Fund

Revenue Shortfall Reserve – The maximum amount of the Revenue Shortfall Reserve is calculated based on amounts remitted by State organizations to the Office of Treasury and Fiscal Services during the fiscal year (Net Revenue Collections).

OCGA Section 45-12-93(a) provides that “the amount of all surplus in state funds existing as of the end of each fiscal year shall be reserved and added to the Revenue Shortfall Reserve. Funds in the Revenue Shortfall Reserve shall carry forward from fiscal year to fiscal year, without reverting to the general fund at the end of a fiscal year.” Up to 1 percent of the preceding fiscal year’s net revenue collections may be appropriated from the reserve for funding increased K-12 needs and the Governor may release reserve funds in excess of 4 percent of net revenue collections for appropriation. The reserve cannot exceed 10 percent of the previous fiscal year’s net revenue for any given fiscal year. On June 30, 2009, the reserved fund balance for the Revenue Shortfall Reserve was \$271,360,414, or 1.6% of net revenue collections, comprised of \$217,248,467 in the General Fund and \$54,111,947 in the Budget Fund. Of the total Revenue Shortfall Reserve, \$167,666,618 is available for funding increased K-12 needs.

Of the General Fund balance at June 30, 2009, \$258,597,684 was released for appropriation in fiscal year 2010. This amount is reported as an unreserved fund balance on the “Combined Balance Sheet (Statutory Basis) – All Funds.”

Lottery for Education - The reserved fund balance for the Lottery for Education in the amount of \$998,557,077 was determined as provided by the OCGA Section 50-27-13 as follows:

Reserved Fund Balance July 1, 2008	\$ 973,238,286
Additions:	
Lottery Revenue Collections	872,136,049
Interest Earned	12,506,009
Prior Year Surplus Returned	20,828,808
Total Additions	905,470,866
Deductions:	
Appropriations - Fiscal Year 2009	880,152,075
Reserved Fund Balance June 30, 2009	<u>\$ 998,557,077</u>

OCGA Section 50-27-13(b)(3) requires that within the funds held for credit to the Lottery for Education account, a Scholarship Shortfall Reserve subaccount shall be established and calculated as follows: “An amount equal to 10 percent of the total amount of lottery proceeds disbursed during the preceding fiscal year in the form of scholarships and grants for higher education shall be deposited from lottery proceeds each year until such amount equals 50 percent of such sum. Thereafter, only an amount necessary

State of Georgia

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2009

Note 5. Reserved Fund Balances – General Fund (continued)

to maintain the scholarship shortfall reserve subaccount in an amount equal to 50 percent of the amount of lottery proceeds disbursed during the preceding fiscal year shall be deposited into the subaccount.”

In addition to this subaccount, OCGA Section 50-27-13(b)(4) requires that within the funds held for credit to the Lottery for Education account, a Shortfall Reserve subaccount shall be maintained and shall be calculated as follows: “The amount of the shortfall reserve subaccount shall be equal to 10 percent of the total amount of lottery proceeds deposited into the Lottery for Education Account for the preceding fiscal year.”

At June 30, 2009, the Lottery for Education reserved fund balance was categorized as follows:

Scholarship Shortfall Reserve Subaccount	\$	239,770,942
Shortfall Reserve Subaccount		86,768,600
Unrestricted Lottery for Education Fund Balance		672,017,535
Total Lottery for Education Reserve	\$	998,557,077

Appropriation to Department of Transportation - The Constitution of the State of Georgia and the Official Code of Georgia Annotated provide that the amount of motor fuel-related collections in one fiscal year defines the amount to be appropriated in the subsequent fiscal year. Because the actual fiscal year 2009 motor fuel collections (including motor fuel funds on deposit in the Guaranteed Revenue Debt Common Reserve Fund at June 30, 2009) were less than the motor fuel appropriations in the 2010 Original Appropriations Act, no additional appropriation of motor fuel funds will be required during fiscal year 2010. As such, there is no reservation of fund balance for Appropriation to the Department of Transportation at June 30, 2009 (see Article III, Section IX, Paragraph VI of the Constitution of the State of Georgia and the OCGA Section 50-17-23(b)(3)).

Guaranteed Revenue Debt Common Reserve Fund – As provided by OCGA Section 50-17-23(b)(3), “The amount to the credit of the common reserve fund shall at all times be at least equal to the aggregate highest annual debt service requirements on all outstanding guaranteed revenue obligations entitled to the benefit of such fund.” At June 30, 2009, the amount of this reserve was \$71,300,366.

State Revenue Collections - The reserved fund balance for State Revenue Collections represents amounts collected by State organizations but not remitted to the Office of Treasury and Fiscal Services at June 30, 2009. As such, these amounts were not available for appropriation until fiscal year 2010. The State organizations with unremitted balances at June 30, 2009, were as follows:

Community Health, Department of	\$	4,476,737
Corrections, Department of		(324)
Driver Services, Department of		265
Governor, Office of the		417,893
Human Resources, Department of		(4,868,199)
Labor, Department of		1,400,139
Public Safety, Department of		3,000
Revenue, Department of		16,618,607
Total State Revenue Collections Reserve	\$	18,048,118

Tobacco Settlement Funds – The reserved fund balance of \$192,058,326 represents the amount received during fiscal year 2009 as the State of Georgia’s share of the National Association of Attorneys General’s Master Tobacco Settlement Agreement plus interest earned. This amount is reserved for appropriation in future years and is summarized below:

Reserved Fund Balance July 1, 2008	\$	173,318,808
Additions:		
Tobacco Settlement Funds Received		175,357,212
Interest Earned		2,012,866
Prior Year Surplus Returned		438,781
Total Additions		177,808,859
Deductions:		
Appropriations - Fiscal Year 2009		159,069,341
Reserved Fund Balance June 30, 2009	\$	192,058,326

State of Georgia

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2009

Note 6. Fund Balance Deficit – Budget Fund

The fund balance deficit reported in the Budget Fund resulted from the following:

Excess of Expenditures over Current Year Funds Available (includes the effect of amounts reserved, where applicable)		
Prosecuting Attorneys	\$	(681,448)
Public Defender Standards Council, Georgia		(385,921)
Superior Courts		(373,915)
Supreme Court		(182,675)
Veterans Service, Department of		(396,837)
Net Reduction in Fund Balance due to Prior Period Adjustments		
Revenue, Department of		(702,917)
Fund Balance Deficit June 30, 2009	\$	(2,723,713)

Note 7. Debt Service Requirements to Maturity

Annual debt service requirements to maturity for general obligation bonds are as follows:

Fiscal Year Ending		Principal		Interest		Total
June 30						
2010	\$	662,155,000	\$	387,799,882	\$	1,049,954,882
2011		714,665,000		356,359,046		1,071,024,046
2012		656,585,000		320,541,156		977,126,156
2013		612,565,000		287,473,945		900,038,945
2014		552,715,000		257,721,551		810,436,551
2015-2019		2,451,995,000		911,475,704		3,363,470,704
2020-2024		1,888,050,000		402,971,927		2,291,021,927
2025-2029		1,013,400,000		91,287,851		1,104,687,851
Totals	\$	8,552,130,000	\$	3,015,631,062	\$	11,567,761,062

Note 8. Governor's Emergency Fund

The Governor's Emergency Fund provides funds to draw on when disasters create extraordinary demands on government. The appropriation to the Governor's

Emergency Fund for fiscal year 2009 in the amount of \$3,469,576 was transferred to the Georgia Emergency Management Agency (included in the Office of the Governor budget unit) to provide funds to cover costs associated with the following declared disaster:

On March 24, severe weather began to affect the State of Georgia, causing torrential downpours and severe thunderstorms, resulting in flooding in the following counties: Atkinson, Baker, Ben Hill, Berrien, Brooks, Calhoun, Coffee, Colquitt, Decatur, Early, Lowndes, Miller, Mitchell, Tift, Turner, and Worth. Rivers continued to rise, overflowing their banks, and severe thunderstorms continued exacerbating downstream flooding in Appling, Bacon, Brantley, Clinch, Cook, Crisp, Dodge, Dougherty, Echols, Grady, Irwin, Jeff Davis, Lanier, Lee, McIntosh, Monroe, Montgomery, Pierce, Pulaski, Seminole, Tattnall, Telfair, Thomas, Toombs, Upson, Ware, Wayne, Wheeler, and Wilcox Counties.

Note 9. Appropriation of Lottery Proceeds - Budget Fund

In accordance with OCGA Section 50-27-13, the General Assembly appropriates an amount from the Lottery for Education Account by reference to "Lottery Proceeds." All appropriations of lottery proceeds to particular budget units are made in separate sections entitled, identified, administered, and accounted for separately as distinct appropriation units for "Lottery Proceeds." It is the intent of the General Assembly that appropriations from the Lottery for Education Account shall be for educational purposes and projects only.

Appropriations for educational purposes and programs contractually obligated during the fiscal year lapse to the General Fund in the subsequent fiscal year and are credited to the Lottery for Education Account maintained by the Office of Treasury and Fiscal Services. These uncommitted funds are available for appropriation in subsequent fiscal years.

At June 30, 2009, \$2,948,659 of appropriated Lottery Proceeds were not contractually obligated, and are available for reappropriation in subsequent years. This balance is reflected as Unreserved - Undesignated - Surplus - Lottery for Education on the "Combined Balance Sheet (Statutory Basis) - All Funds."

State of Georgia

Notes to the Financial Statements For the Fiscal Year Ended June 30, 2009

Note 10. Total Columns on Combined Statement

Total columns on the Combined Balance Sheet are captioned "Totals (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Such data is not comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 11. Comparative Data

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the State's financial position and operations. Comparative totals have not been included on statements where their inclusion would not provide enhanced understanding of the State's financial position and operations or would cause the statements to be unduly complex and difficult to understand. Also, certain amounts presented in the prior year columns have been reclassified in order to be consistent with the current year's presentation.

Note 12. Other Financial Notes

Regents, University System of Georgia - The Board of Regents of the University System of Georgia is part of the reporting entity for purposes of this report. The System is comprised of an administrative central office, four (4) research universities, two (2) regional universities, thirteen (13) State universities, eight (8) State colleges, eight (8) two-year colleges and the Skidaway Institute of Oceanography, an independent research unit. The Budget Funds of the various institutions have been consolidated with the Budget Fund of the administrative central office, and the consolidated information is reported herein.

Technical College System of Georgia - The Technical College System of Georgia is part of the reporting entity for purposes of this report. The System is comprised of an administrative central office and thirty-three (33) technical colleges. The Budget Funds of the various technical colleges have been consolidated with the Budget Fund of the administrative central office, and the consolidated information is reported herein.

COMBINING AND INDIVIDUAL STATEMENTS

State of Georgia

Combining Balance Sheet (Statutory Basis)

Budget Fund

June 30, 2009

		Legislative Branch		
		Georgia Senate	Georgia House of Representatives	Georgia General Assembly Joint Offices
	Total			
Assets				
Cash and Cash Equivalents	\$ 1,338,970,981	\$ (11,646)	\$ (3,894)	\$ 58,709
Investments	76,202,273	-	-	-
Accounts Receivable				
State Appropriation	769,339,901	1,295,857	1,747,784	1,967,475
Federal Financial Assistance	2,746,011,521	-	-	-
Other	1,260,109,811	-	-	-
Prepaid Expenditures	90,835,868	-	-	-
Inventories	56,768,964	-	-	-
Other Assets	70,495,276	-	-	-
Total Assets	<u>\$ 6,408,734,595</u>	<u>\$ 1,284,211</u>	<u>\$ 1,743,890</u>	<u>\$ 2,026,184</u>
Liabilities and Fund Balance				
Liabilities:				
Accounts Payable	\$ 946,978,136	\$ 5,082	\$ 12,993	\$ 311,720
Encumbrances	3,709,472,132	3,272	65,904	2,051
Salaries Payable	19,328,742	19,392	62,821	-
Payroll Withholdings	17,016,241	50	-	-
Deferred Revenue	349,979,091	-	-	-
Other Liabilities	50,293,038	-	-	-
Total Liabilities	<u>5,093,067,380</u>	<u>27,796</u>	<u>141,718</u>	<u>313,771</u>
Fund Balance:				
Reserved				
Colleges and Universities	212,460,427	-	-	-
Federal Financial Assistance	40,694,783	-	-	-
Inventories	43,979,401	-	-	-
Debt Service	87,384,397	-	-	-
Indigent Care Trust Fund	29,320,647	-	-	-
Medicaid Benefits	42,652,975	-	-	-
Motor Fuel Tax Funds	393,344,786	-	-	-
Public School Capital Outlay	3,265,705	-	-	-
Self Insurance Trust Fund	158,624,739	-	-	-
Underground Storage Trust Fund	47,662,515	-	-	-
Unissued Debt	14,895,413	-	-	-
Other Reserves	187,044,534	297,057	775,957	617,000
Unreserved, Undesignated				
Surplus (Deficit)				
Regular	51,388,234	959,358	826,215	1,095,413
Lottery for Education	2,948,659	-	-	-
Total Fund Balance	<u>1,315,667,215</u>	<u>1,256,415</u>	<u>1,602,172</u>	<u>1,712,413</u>
Total Liabilities and Fund Balance	<u>\$ 6,408,734,595</u>	<u>\$ 1,284,211</u>	<u>\$ 1,743,890</u>	<u>\$ 2,026,184</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Judicial Branch					
Audits and Accounts, Department of	Appeals, Court of	Judicial Council	Juvenile Courts	Prosecuting Attorneys	Superior Courts
\$ 226,188	\$ 88,920	\$ 1,234,034	\$ (25,504)	\$ 22,827,728	\$ (23,427,888)
-	-	-	-	-	-
-	28,977	1,533,438	-	11,027	-
-	-	535,520	35,716	154,954	-
-	-	9,654	-	51,759	305
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	67,403	-	24,775,584
<u>\$ 226,188</u>	<u>\$ 117,897</u>	<u>\$ 3,312,646</u>	<u>\$ 77,615</u>	<u>\$ 23,045,468</u>	<u>\$ 1,348,001</u>
\$ 55,688	\$ 112,682	\$ 245,198	\$ 8,877	\$ 948,022	\$ 1,347,406
67,951	-	1,588,068	36,137	16,862	39,355
-	-	-	-	-	-
1,258	142	(280)	-	359,757	25,637
-	-	-	-	-	-
-	-	69,802	-	22,374,083	-
<u>124,897</u>	<u>112,824</u>	<u>1,902,788</u>	<u>45,014</u>	<u>23,698,724</u>	<u>1,412,398</u>
-	-	-	-	-	-
-	-	412,643	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	919,332	-	-	-
101,291	5,073	77,883	32,601	(653,256)	(64,397)
-	-	-	-	-	-
<u>101,291</u>	<u>5,073</u>	<u>1,409,858</u>	<u>32,601</u>	<u>(653,256)</u>	<u>(64,397)</u>
<u>\$ 226,188</u>	<u>\$ 117,897</u>	<u>\$ 3,312,646</u>	<u>\$ 77,615</u>	<u>\$ 23,045,468</u>	<u>\$ 1,348,001</u>

(continued)

State of Georgia

Combining Balance Sheet (Statutory Basis) (continued)

Budget Fund

June 30, 2009

	Judicial Branch			
	Supreme Court	Accounting Office, State	Administrative Services, Department of	Agriculture, Department of
Assets				
Cash and Cash Equivalents	\$ (19,569)	\$ 4,267,472	\$ 167,058,233	\$ 1,026,478
Investments	-	-	-	-
Accounts Receivable				
State Appropriation	-	-	-	12,207
Federal Financial Assistance	-	-	-	910,833
Other	-	1,097,107	435,812	358,251
Prepaid Expenditures	-	-	-	-
Inventories	-	-	-	-
Other Assets	121,944	-	-	-
Total Assets	<u>\$ 102,375</u>	<u>\$ 5,364,579</u>	<u>\$ 167,494,045</u>	<u>\$ 2,307,769</u>
Liabilities and Fund Balance				
Liabilities:				
Accounts Payable	\$ 283,102	\$ 369,185	\$ 394,552	\$ 594,445
Encumbrances	-	4,672,198	6,173,876	620,481
Salaries Payable	-	-	-	-
Payroll Withholdings	1,948	128,293	3,034	4,471
Deferred Revenue	-	-	50,000	47,125
Other Liabilities	-	-	828,112	-
Total Liabilities	<u>285,050</u>	<u>5,169,676</u>	<u>7,449,574</u>	<u>1,266,522</u>
Fund Balance:				
Reserved				
Colleges and Universities	-	-	-	-
Federal Financial Assistance	-	-	-	536,486
Inventories	-	-	-	-
Debt Service	-	-	-	-
Indigent Care Trust Fund	-	-	-	-
Medicaid Benefits	-	-	-	-
Motor Fuel Tax Funds	-	-	-	-
Public School Capital Outlay	-	-	-	-
Self Insurance Trust Fund	-	-	158,624,739	-
Underground Storage Trust Fund	-	-	-	-
Unissued Debt	-	-	-	-
Other Reserves	-	-	1,353,692	314,965
Unreserved, Undesignated				
Surplus (Deficit)				
Regular	(182,675)	194,903	66,040	189,796
Lottery for Education	-	-	-	-
Total Fund Balance	<u>(182,675)</u>	<u>194,903</u>	<u>160,044,471</u>	<u>1,041,247</u>
Total Liabilities and Fund Balance	<u>\$ 102,375</u>	<u>\$ 5,364,579</u>	<u>\$ 167,494,045</u>	<u>\$ 2,307,769</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

Banking and Finance, Department of	Community Affairs, Department of	Community Health, Department of	Corrections, Department of	Defense, Department of	Driver Services, Department of
\$ 558,734	\$ 15,636,467	\$ 37,871,674	\$ 6,884,050	\$ 6,858,734	\$ 483,667
-	-	-	-	-	-
-	935,920	43,417,986	41,785,923	207,744	4,821,369
-	172,958,003	127,168,287	695,924	5,173,970	107,161
-	6,531,358	210,890,837	25,491,890	1,584,404	7,824
-	-	-	468,143	-	-
-	51,109	-	7,047,121	-	-
-	888	-	-	-	-
<u>\$ 558,734</u>	<u>\$ 196,113,745</u>	<u>\$ 419,348,784</u>	<u>\$ 82,373,051</u>	<u>\$ 13,824,852</u>	<u>\$ 5,420,021</u>
\$ 75,921	\$ 1,438,912	\$ 185,497,379	\$ 27,420,077	\$ 330,999	\$ 244,409
75,002	177,530,317	106,697,322	30,041,261	9,416,045	4,579,069
127	-	773	-	22,781	-
38	34,777	174,449	6,329,142	7,142	35,149
-	16,548,926	1,931,904	9,437,229	1,394,753	119,890
-	9,344	4,863,421	38,829	203,701	568
<u>151,088</u>	<u>195,562,276</u>	<u>299,165,248</u>	<u>73,266,538</u>	<u>11,375,421</u>	<u>4,979,085</u>
-	-	-	-	-	-
-	-	-	-	503,420	-
-	-	-	6,449,636	-	-
-	-	-	-	-	-
-	-	29,320,647	-	-	-
-	-	42,652,975	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	43,221	25,432,970	2,656,877	1,864,940	-
407,646	508,248	22,776,944	-	81,071	440,936
-	-	-	-	-	-
<u>407,646</u>	<u>551,469</u>	<u>120,183,536</u>	<u>9,106,513</u>	<u>2,449,431</u>	<u>440,936</u>
<u>\$ 558,734</u>	<u>\$ 196,113,745</u>	<u>\$ 419,348,784</u>	<u>\$ 82,373,051</u>	<u>\$ 13,824,852</u>	<u>\$ 5,420,021</u>

(continued)

State of Georgia

Combining Balance Sheet (Statutory Basis) (continued)

Budget Fund

June 30, 2009

	Early Care and Learning, Department of	Economic Development, Department of	Education, Department of	Employees' Retirement System
Assets				
Cash and Cash Equivalents	\$ 1,312,464	\$ 553,882	\$ 3,943,098	\$ 166,877
Investments	-	-	-	-
Accounts Receivable				
State Appropriation	4,778,271	1,993,427	68,904,317	-
Federal Financial Assistance	-	-	333,982,961	-
Other	50	41,190	8,003,836	1,162,244
Prepaid Expenditures	-	-	-	-
Inventories	-	-	8,041,223	-
Other Assets	-	42,205	-	-
Total Assets	<u>\$ 6,090,785</u>	<u>\$ 2,630,704</u>	<u>\$ 422,875,435</u>	<u>\$ 1,329,121</u>
Liabilities and Fund Balance				
Liabilities:				
Accounts Payable	\$ 1,093,376	\$ 998,734	\$ 383,120,398	\$ 1,303,093
Encumbrances	2,756,186	1,613,910	11,199,999	-
Salaries Payable	-	1,962	-	-
Payroll Withholdings	13	1,423	637,879	25,828
Deferred Revenue	83,031	-	2,880,523	-
Other Liabilities	-	3,258	112,944	-
Total Liabilities	<u>3,932,606</u>	<u>2,619,287</u>	<u>397,951,743</u>	<u>1,328,921</u>
Fund Balance:				
Reserved				
Colleges and Universities	-	-	-	-
Federal Financial Assistance	-	-	-	-
Inventories	-	-	8,041,223	-
Debt Service	-	-	-	-
Indigent Care Trust Fund	-	-	-	-
Medicaid Benefits	-	-	-	-
Motor Fuel Tax Funds	-	-	-	-
Public School Capital Outlay	-	-	-	-
Self Insurance Trust Fund	-	-	-	-
Underground Storage Trust Fund	-	-	-	-
Unissued Debt	-	-	-	-
Other Reserves	-	-	4,934,449	200
Unreserved, Undesignated				
Surplus (Deficit)				
Regular	7,532	11,417	11,948,020	-
Lottery for Education	2,150,647	-	-	-
Total Fund Balance	<u>2,158,179</u>	<u>11,417</u>	<u>24,923,692</u>	<u>200</u>
Total Liabilities and Fund Balance	<u>\$ 6,090,785</u>	<u>\$ 2,630,704</u>	<u>\$ 422,875,435</u>	<u>\$ 1,329,121</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

Forestry Commission, Georgia	Governor, Office of the	Human Resources, Department of	Insurance, Office of the Commissioner of	Investigation, Georgia Bureau of	Juvenile Justice, Department of
\$ 1,307,109	\$ 8,731,659	\$ 20,992,666	\$ 1,812,285	\$ 79,769,492	\$ 2,594,181
-	-	-	-	-	-
1,241,824	22,085,567	13,007,009	51,742	1,855,547	21,738,505
658,486	142,488,452	149,997,398	26,581	7,948,771	714,758
1,243,181	4,579,944	69,740,974	-	32,564	24,626
-	7,129	50,676,441	-	-	160,131
213,646	-	5,869,184	-	1,171,395	819,660
-	120,832	23,731,879	1,627	-	-
<u>\$ 4,664,246</u>	<u>\$ 178,013,583</u>	<u>\$ 334,015,551</u>	<u>\$ 1,892,235</u>	<u>\$ 90,777,769</u>	<u>\$ 26,051,861</u>
\$ 550,713	\$ 4,961,540	\$ 52,893,781	\$ 65,098	\$ 890,744	\$ 8,961,966
2,681,027	144,048,207	221,299,949	-	9,490,087	9,361,363
49,543	-	-	-	11,381	-
23,593	219,799	897,592	1,741	47,232	1,549,735
893,673	3,402,129	13,245,554	1,795,648	39,109,901	-
171,843	42,835	2,147,484	-	1,454,678	155,005
<u>4,370,392</u>	<u>152,674,510</u>	<u>290,484,360</u>	<u>1,862,487</u>	<u>51,004,023</u>	<u>20,028,069</u>
-	-	-	-	-	-
-	324,408	23,722,021	29,748	2,567,599	-
213,647	-	5,869,184	-	1,171,395	819,660
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	23,865,080	13,767,995	-	35,923,529	2,844,036
80,207	1,149,585	171,991	-	111,223	2,360,096
-	-	-	-	-	-
<u>293,854</u>	<u>25,339,073</u>	<u>43,531,191</u>	<u>29,748</u>	<u>39,773,746</u>	<u>6,023,792</u>
<u>\$ 4,664,246</u>	<u>\$ 178,013,583</u>	<u>\$ 334,015,551</u>	<u>\$ 1,892,235</u>	<u>\$ 90,777,769</u>	<u>\$ 26,051,861</u>

(continued)

State of Georgia

Combining Balance Sheet (Statutory Basis) (continued)

Budget Fund

June 30, 2009

	Labor, Department of	Law, Department of	Natural Resources, Department of	Pardons and Paroles, State Board of
Assets				
Cash and Cash Equivalents	\$ 1,481,631	\$ 870,899	\$ 107,765,873	\$ 5,070,399
Investments	-	-	-	-
Accounts Receivable				
State Appropriation	-	-	4,836,796	-
Federal Financial Assistance	56,501,879	-	25,508,759	106,492
Other	7,092,031	1,926,752	3,750,578	117,006
Prepaid Expenditures	-	-	-	-
Inventories	927,289	-	1,676,102	-
Other Assets	5,948,230	2,081	-	-
Total Assets	<u>\$ 71,951,060</u>	<u>\$ 2,799,732</u>	<u>\$ 143,538,108</u>	<u>\$ 5,293,897</u>
Liabilities and Fund Balance				
Liabilities:				
Accounts Payable	\$ 4,172,469	\$ 1,834,650	\$ 6,383,955	\$ 914,609
Encumbrances	46,621,599	338,276	37,769,527	3,206,819
Salaries Payable	27,684	17,931	234,841	-
Payroll Withholdings	217,569	19,968	2,678,635	42,880
Deferred Revenue	11,576,097	-	9,037,285	-
Other Liabilities	3,364,522	-	-	497
Total Liabilities	<u>65,979,940</u>	<u>2,210,825</u>	<u>56,104,243</u>	<u>4,164,805</u>
Fund Balance:				
Reserved				
Colleges and Universities	-	-	-	-
Federal Financial Assistance	597,160	332,869	-	914,156
Inventories	450,211	-	1,676,102	-
Debt Service	-	-	-	-
Indigent Care Trust Fund	-	-	-	-
Medicaid Benefits	-	-	-	-
Motor Fuel Tax Funds	-	-	-	-
Public School Capital Outlay	-	-	-	-
Self Insurance Trust Fund	-	-	-	-
Underground Storage Trust Fund	-	-	47,662,515	-
Unissued Debt	-	-	-	-
Other Reserves	4,746,484	70,302	36,844,673	5,742
Unreserved, Undesignated				
Surplus (Deficit)				
Regular	177,265	185,736	1,250,575	209,194
Lottery for Education	-	-	-	-
Total Fund Balance	<u>5,971,120</u>	<u>588,907</u>	<u>87,433,865</u>	<u>1,129,092</u>
Total Liabilities and Fund Balance	<u>\$ 71,951,060</u>	<u>\$ 2,799,732</u>	<u>\$ 143,538,108</u>	<u>\$ 5,293,897</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch					
Personnel Administration, State	Properties Commission, State	Public Defender Standards Council, Georgia	Public Safety, Department of	Public Service Commission	Regents, University System of Georgia (Includes Colleges and Universities)
\$ 3,568,735	\$ 66,502	\$ 3,835,749	\$ 7,765,263	\$ 495,038	\$ 323,988,456
-	-	-	-	-	73,437,866
-	-	-	3,678,547	554,088	-
-	-	-	4,277,641	252,851	98,409,572
148,277	4,000	(8,997)	1,581,976	-	174,801,951
-	-	-	-	-	38,745,928
-	-	-	3,469,431	-	6,008,205
-	-	11,936	549,773	-	15,114,502
<u>\$ 3,717,012</u>	<u>\$ 70,502</u>	<u>\$ 3,838,688</u>	<u>\$ 21,322,631</u>	<u>\$ 1,301,977</u>	<u>\$ 730,506,480</u>
\$ 477,004	\$ 70,046	\$ 3,447,538	\$ 5,693,102	\$ 1,171,569	\$ 99,271,996
1,880,337	-	13,125	5,386,181	-	159,431,843
-	-	-	-	-	17,230,012
12,525	456	11,671	19,873	38	-
-	-	18,783	518,530	129,476	226,814,497
99	-	5,301	-	-	12,677,649
<u>2,369,965</u>	<u>70,502</u>	<u>3,496,418</u>	<u>11,617,686</u>	<u>1,301,083</u>	<u>515,425,997</u>
-	-	-	-	-	212,460,427
-	-	-	2,991,446	-	-
-	-	-	3,469,431	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,347,047	-	728,191	2,496,544	-	-
-	-	(385,921)	747,524	894	2,620,056
-	-	-	-	-	-
<u>1,347,047</u>	<u>-</u>	<u>342,270</u>	<u>9,704,945</u>	<u>894</u>	<u>215,080,483</u>
<u>\$ 3,717,012</u>	<u>\$ 70,502</u>	<u>\$ 3,838,688</u>	<u>\$ 21,322,631</u>	<u>\$ 1,301,977</u>	<u>\$ 730,506,480</u>

(continued)

State of Georgia

Combining Balance Sheet (Statutory Basis) (continued)

Budget Fund

June 30, 2009

	Revenue, Department of	Secretary of State	Soil and Water Conservation Commission	Student Finance Commission, Georgia
Assets				
Cash and Cash Equivalents	\$ 11,497,546	\$ 8,996,201	\$ 1,145,826	\$ 640,933
Investments	-	-	-	-
Accounts Receivable				
State Appropriation	21,406,886	1,324,955	969,988	1,410,167
Federal Financial Assistance	-	66,165	141,950	-
Other	3,735,077	49,678	504,186	300
Prepaid Expenditures	-	-	-	-
Inventories	-	-	-	-
Other Assets	-	-	-	-
Total Assets	<u>\$ 36,639,509</u>	<u>\$ 10,436,999</u>	<u>\$ 2,761,950</u>	<u>\$ 2,051,400</u>
Liabilities and Fund Balance				
Liabilities:				
Accounts Payable	\$ 25,434,088	\$ 674,314	\$ 318,361	\$ 53,722
Encumbrances	7,445,326	438,326	-	-
Salaries Payable	-	-	-	-
Payroll Withholdings	520,432	20	-	-
Deferred Revenue	70,039	-	2,417,295	1,077,076
Other Liabilities	-	-	-	121,668
Total Liabilities	<u>33,469,885</u>	<u>1,112,660</u>	<u>2,735,656</u>	<u>1,252,466</u>
Fund Balance:				
Reserved				
Colleges and Universities	-	-	-	-
Federal Financial Assistance	-	7,504,413	-	-
Inventories	-	-	-	-
Debt Service	-	-	-	-
Indigent Care Trust Fund	-	-	-	-
Medicaid Benefits	-	-	-	-
Motor Fuel Tax Funds	-	-	-	-
Public School Capital Outlay	-	-	-	-
Self Insurance Trust Fund	-	-	-	-
Underground Storage Trust Fund	-	-	-	-
Unissued Debt	-	-	-	-
Other Reserves	3,758,927	712,563	-	-
Unreserved, Undesignated				
Surplus (Deficit)				
Regular	(589,303)	1,107,363	26,294	922
Lottery for Education	-	-	-	798,012
Total Fund Balance	<u>3,169,624</u>	<u>9,324,339</u>	<u>26,294</u>	<u>798,934</u>
Total Liabilities and Fund Balance	<u>\$ 36,639,509</u>	<u>\$ 10,436,999</u>	<u>\$ 2,761,950</u>	<u>\$ 2,051,400</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch					
Teachers' Retirement System	Technical College System of Georgia (Includes Technical Colleges)	Transportation, Department of	Veterans Service, Department of	Workers' Compensation, State Board of	General Obligation Debt Sinking Fund
\$ 89,191	\$ 36,249,081	\$ 458,024,089	\$ 1,317,116	\$ 60,448	\$ -
-	2,764,407	-	-	-	-
-	873,066	397,566,865	679,509	319,628	102,297,490
-	13,465,520	1,601,809,822	1,913,095	-	-
933,957	15,422,086	718,757,806	5,337	-	-
-	778,096	-	-	-	-
-	10,046,378	11,428,221	-	-	-
-	6,206	186	-	-	-
<u>\$ 1,023,148</u>	<u>\$ 79,604,840</u>	<u>\$ 3,187,586,989</u>	<u>\$ 3,915,057</u>	<u>\$ 380,076</u>	<u>\$ 102,297,490</u>
\$ 799,770	\$ 12,868,894	\$ 106,468,109	\$ 2,262,348	\$ 125,500	\$ -
-	36,929,924	2,663,750,788	1,944,114	240,048	-
-	1,649,494	-	-	-	-
221,378	-	2,760,979	(25)	-	-
-	7,195,869	183,858	-	-	-
-	306,744	1,340,651	-	-	-
<u>1,021,148</u>	<u>58,950,925</u>	<u>2,774,504,385</u>	<u>4,206,437</u>	<u>365,548</u>	<u>-</u>
-	-	-	-	-	-
-	156,409	-	102,005	-	-
-	4,390,691	11,428,221	-	-	-
-	-	-	-	-	87,384,397
-	-	-	-	-	-
-	-	-	-	-	-
-	-	393,344,786	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	14,895,413
2,000	15,308,781	5,411,980	-	-	-
-	798,034	2,897,617	(393,385)	14,528	17,680
-	-	-	-	-	-
<u>2,000</u>	<u>20,653,915</u>	<u>413,082,604</u>	<u>(291,380)</u>	<u>14,528</u>	<u>102,297,490</u>
<u>\$ 1,023,148</u>	<u>\$ 79,604,840</u>	<u>\$ 3,187,586,989</u>	<u>\$ 3,915,057</u>	<u>\$ 380,076</u>	<u>\$ 102,297,490</u>

(continued)

State of Georgia

Combining Balance Sheet (Statutory Basis) (continued)

Budget Fund

June 30, 2009

	Executive Branch
	Financing and Investment Commission, Georgia State
Assets	
Cash and Cash Equivalents	\$ 3,265,705
Investments	-
Accounts Receivable	
State Appropriation	-
Federal Financial Assistance	-
Other	-
Prepaid Expenditures	-
Inventories	-
Other Assets	-
Total Assets	<u>\$ 3,265,705</u>
Liabilities and Fund Balance	
Liabilities:	
Accounts Payable	\$ -
Encumbrances	-
Salaries Payable	-
Payroll Withholdings	-
Deferred Revenue	-
Other Liabilities	-
Total Liabilities	<u>-</u>
Fund Balance:	
Reserved	
Colleges and Universities	-
Federal Financial Assistance	-
Inventories	-
Debt Service	-
Indigent Care Trust Fund	-
Medicaid Benefits	-
Motor Fuel Tax Funds	-
Public School Capital Outlay	3,265,705
Self Insurance Trust Fund	-
Underground Storage Trust Fund	-
Unissued Debt	-
Other Reserves	-
Unreserved, Undesignated	
Surplus (Deficit)	
Regular	-
Lottery for Education	-
Total Fund Balance	<u>3,265,705</u>
Total Liabilities and Fund Balance	<u>\$ 3,265,705</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Budget Comparison Schedules by Budget Unit Index

Page

• Statements of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summaries	
• Statements of Funds Available and Expenditures Compared to Budget and Fund Balance by Program and Funding Source	
Georgia Senate	45
Georgia House of Representatives	49
Georgia General Assembly Joint Offices	53
Audits and Accounts, Department of	57
Appeals, Court of	61
Judicial Council	65
Juvenile Courts	69
Prosecuting Attorneys	73
Superior Courts	77
Supreme Court	81
Accounting Office, State	85
Administrative Services, Department of	89
Agriculture, Department of	93
Banking and Finance, Department of	97
Community Affairs, Department of	101
Community Health, Department of	107
Corrections, Department of	113
Defense, Department of	119
Driver Services, Department of	123
Early Care and Learning, Department of	127
Economic Development, Department of	131
Education, Department of	134
Employees' Retirement System	143
Forestry Commission, Georgia	147
Governor, Office of the	151
Human Resources, Department of	156
Insurance, Office of the Commissioner of	175
Investigation, Georgia Bureau of	179
Juvenile Justice, Department of	185
Labor, Department of	189
Law, Department of	195
Natural Resources, Department of	199
Pardons and Paroles, State Board of	205
Personnel Administration, State	209
Properties Commission, State	213
Public Defender Standards Council, Georgia	217
Public Safety, Department of	221
Public Service Commission	227
Regents, University System of Georgia	230
Revenue, Department of	237
Secretary of State	241
Soil and Water Conservation Commission	247
Student Finance Commission, Georgia	251
Teachers' Retirement System	257
Technical College System of Georgia	261
Transportation, Department of	265
Veterans Service, Department of	271
Workers' Compensation, State Board of	275
General Obligation Debt Sinking Fund	279
Financing and Investment Commission, Georgia State	283

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

GEORGIA SENATE	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Funds Available				
State Appropriation				
State General Funds	\$ 11,402,191	\$ 10,087,483	\$ 9,999,775	\$ (87,708)
State Funds - Prior Year Carry-Over				
State General Funds - Prior Year	-	871,878	488,059	(383,819)
Total Funds Available	\$ 11,402,191	\$ 10,959,361	10,487,834	\$ (471,527)
Expenditures				
Senate	\$ 7,629,495	\$ 7,471,992	6,201,572	\$ 1,270,420
Lieutenant Governor	1,365,993	1,225,565	1,106,402	119,163
Secretary of the Senate's Office	1,334,397	1,311,599	1,035,619	275,980
Senate Budget and Evaluation Office	1,072,306	950,205	899,291	50,914
Total Expenditures	\$ 11,402,191	\$ 10,959,361	9,242,884	\$ 1,716,477
Excess of Funds Available over Expenditures			1,244,950	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			672,938	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(672,938)	
Adjustments				
Prior Period Adjustments (Net)			11,465	
Ending Fund Balance - June 30			\$ 1,256,415	
Analysis of Fund Balance				
Reserved				
Other Reserves				
Expense Reimbursement Allowances			\$ 230,329	
Printing			50,000	
Other Expenses			16,728	
Unreserved, Undesignated (Surplus)			959,358	
Total Ending Fund Balance - June 30			\$ 1,256,415	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

GEORGIA SENATE	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Senate						
State Appropriation						
State General Funds	\$ 7,629,495	\$ 6,761,195	\$ 6,705,558	\$ -	\$ 6,705,558	\$ (55,637)
State Funds - Prior Year Carry-Over						
State General Funds - Prior Year	-	710,797	-	366,465	366,465	(344,332)
Total Senate	<u>7,629,495</u>	<u>7,471,992</u>	<u>6,705,558</u>	<u>366,465</u>	<u>7,072,023</u>	<u>(399,969)</u>
Lieutenant Governor						
State Appropriation						
State General Funds	1,365,993	1,198,608	1,198,608	-	1,198,608	0
State Funds - Prior Year Carry-Over						
State General Funds - Prior Year	-	26,957	-	1,594	1,594	(25,363)
Total Lieutenant Governor	<u>1,365,993</u>	<u>1,225,565</u>	<u>1,198,608</u>	<u>1,594</u>	<u>1,200,202</u>	<u>(25,363)</u>
Secretary of the Senate's Office						
State Appropriation						
State General Funds	1,334,397	1,188,125	1,156,054	-	1,156,054	(32,071)
State Funds - Prior Year Carry-Over						
State General Funds - Prior Year	-	123,474	-	120,000	120,000	(3,474)
Total Secretary of the Senate's Office	<u>1,334,397</u>	<u>1,311,599</u>	<u>1,156,054</u>	<u>120,000</u>	<u>1,276,054</u>	<u>(35,545)</u>
Senate Budget and Evaluation Office						
State Appropriation						
State General Funds	1,072,306	939,555	939,555	-	939,555	0
State Funds - Prior Year Carry-Over						
State General Funds - Prior Year	-	10,650	-	-	0	(10,650)
Total Senate Budget and Evaluation Office	<u>1,072,306</u>	<u>950,205</u>	<u>939,555</u>	<u>-</u>	<u>939,555</u>	<u>(10,650)</u>
Total Operating Activity	11,402,191	10,959,361	9,999,775	488,059	10,487,834	(471,527)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	672,938	672,938	-
Budget Unit Totals	<u>\$ 11,402,191</u>	<u>\$ 10,959,361</u>	<u>\$ 9,999,775</u>	<u>\$ 1,160,997</u>	<u>\$ 11,160,772</u>	<u>\$ (471,527)</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 6,024,422	\$ 736,773	\$ 681,136	\$ 4,110	\$ 685,246	\$ 454,517	\$ 230,729	\$ 685,246
177,150	533,647	189,315	-	189,315	189,315	-	189,315
6,201,572	1,270,420	870,451	4,110	874,561	643,832	230,729	874,561
1,105,068	93,540	93,540	7,320	100,860	100,860	-	100,860
1,334	25,623	260	-	260	260	-	260
1,106,402	119,163	93,800	7,320	101,120	101,120	-	101,120
929,264	258,861	226,790	35	226,825	160,497	66,328	226,825
106,355	17,119	13,645	-	13,645	13,645	-	13,645
1,035,619	275,980	240,435	35	240,470	174,142	66,328	240,470
899,291	40,264	40,264	-	40,264	40,264	-	40,264
-	10,650	0	-	0	-	-	0
899,291	50,914	40,264	-	40,264	40,264	-	40,264
9,242,884	1,716,477	1,244,950	11,465	1,256,415	959,358	297,057	1,256,415
-	-	672,938	(672,938)	0	-	-	0
\$ 9,242,884	\$ 1,716,477	\$ 1,917,888	\$ (661,473)	\$ 1,256,415	\$ 959,358	\$ 297,057	\$ 1,256,415

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>GEORGIA HOUSE OF REPRESENTATIVES</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 19,850,950	\$ 17,637,616	\$ 17,587,616	\$ (50,000)
State Funds - Prior Year Carry-Over				
State General Funds - Prior Year	-	1,262,160	1,007,228	(254,932)
Total Funds Available	<u>\$ 19,850,950</u>	<u>\$ 18,899,776</u>	18,594,844	<u>\$ (304,932)</u>
Expenditures				
Georgia House of Representatives	<u>\$ 19,850,950</u>	<u>\$ 18,899,776</u>	16,992,673	<u>\$ 1,907,103</u>
Excess of Funds Available over Expenditures			1,602,171	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			378,128	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(378,128)	
Adjustments				
Prior Period Adjustments (Net)			1	
Ending Fund Balance - June 30			<u>\$ 1,602,172</u>	
Analysis of Fund Balance				
Reserved				
Other Reserves				
Expense Reimbursement Allowances			\$ 700,957	
Printing			75,000	
Unreserved, Undesignated (Surplus)			826,215	
Total Ending Fund Balance - June 30			<u>\$ 1,602,172</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

<u>GEORGIA HOUSE OF REPRESENTATIVES</u>	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Georgia House of Representatives						
State Appropriation						
State General Funds	\$ 19,850,950	\$ 17,637,616	\$ 17,587,616	\$ -	\$ 17,587,616	\$ (50,000)
State Funds - Prior Year Carry-Over						
State General Funds - Prior Year	-	1,262,160	-	1,007,228	1,007,228	(254,932)
Total Georgia House of Representatives / Total Operating Activity	19,850,950	18,899,776	17,587,616	1,007,228	18,594,844	(304,932)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	378,128	378,128	-
Budget Unit Totals	\$ 19,850,950	\$ 18,899,776	\$ 17,587,616	\$ 1,385,356	\$ 18,972,972	\$ (304,932)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 16,418,776	\$ 1,218,840	\$ 1,168,840	\$ 1	\$ 1,168,841	\$ 392,884	\$ 775,957	\$ 1,168,841
573,897	688,263	433,331	-	433,331	433,331	-	433,331
16,992,673	1,907,103	1,602,171	1	1,602,172	826,215	775,957	1,602,172
-	-	378,128	(378,128)	0	-	-	0
\$ 16,992,673	\$ 1,907,103	\$ 1,980,299	\$ (378,127)	\$ 1,602,172	\$ 826,215	\$ 775,957	\$ 1,602,172

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>GEORGIA GENERAL ASSEMBLY JOINT OFFICES</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 10,479,449	\$ 9,429,943	\$ 8,992,651	\$ (437,292)
State Funds - Prior Year Carry-Over				
State General Funds- Prior Year	-	816,188	637,000	(179,188)
Total Funds Available	<u>\$ 10,479,449</u>	<u>\$ 10,246,131</u>	<u>9,629,651</u>	<u>\$ (616,480)</u>
Expenditures				
Ancillary Activities	\$ 4,728,361	\$ 5,095,783	3,302,154	\$ 1,793,629
Office of Legislative Counsel	3,104,807	2,712,269	2,580,531	131,738
Legislative Fiscal Office	2,646,281	2,438,079	2,218,919	219,160
Total Expenditures	<u>\$ 10,479,449</u>	<u>\$ 10,246,131</u>	<u>8,101,604</u>	<u>\$ 2,144,527</u>
Excess of Funds Available over Expenditures			1,528,047	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			893,197	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(893,197)	
Adjustments				
Prior Period Adjustments (Net)			184,366	
Ending Fund Balance - June 30			<u>\$ 1,712,413</u>	
Analysis of Fund Balance				
Reserved				
Other Reserves				
Fees			\$ 540,000	
Printing			75,000	
Other Expenses			2,000	
Unreserved, Undesignated (Surplus)			1,095,413	
Total Ending Fund Balance - June 30			<u>\$ 1,712,413</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

GEORGIA GENERAL ASSEMBLY JOINT OFFICES	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Ancillary Activities						
State Appropriation						
State General Funds	\$ 4,728,361	\$ 4,300,814	\$ 3,963,522	\$ -	\$ 3,963,522	\$ (337,292)
State Funds - Prior Year Carry-Over						
State General Funds - Prior Year	-	794,969	-	625,000	625,000	(169,969)
Total Ancillary Activities	4,728,361	5,095,783	3,963,522	625,000	4,588,522	(507,261)
Office of Legislative Counsel						
State Appropriation						
State General Funds	3,104,807	2,711,434	2,661,434	-	2,661,434	(50,000)
State Funds - Prior Year Carry-Over						
State General Funds - Prior Year	-	835	-	-	0	(835)
Total Office of Legislative Counsel	3,104,807	2,712,269	2,661,434	-	2,661,434	(50,835)
Legislative Fiscal Office						
State Appropriation						
State General Funds	2,646,281	2,417,695	2,367,695	-	2,367,695	(50,000)
State Funds - Prior Year Carry-Over						
State General Funds - Prior Year	-	20,384	-	12,000	12,000	(8,384)
Total Legislative Fiscal Office	2,646,281	2,438,079	2,367,695	12,000	2,379,695	(58,384)
Total Operating Activity	10,479,449	10,246,131	8,992,651	637,000	9,629,651	(616,480)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	893,197	893,197	-
Budget Unit Totals	\$ 10,479,449	\$ 10,246,131	\$ 8,992,651	\$ 1,530,197	\$ 10,522,848	\$ (616,480)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 3,147,562	\$ 1,153,252	\$ 815,960	\$ 184,297	\$ 1,000,257	\$ 383,257	\$ 617,000	\$ 1,000,257
154,592	640,377	470,408	-	470,408	470,408	-	470,408
3,302,154	1,793,629	1,286,368	184,297	1,470,665	853,665	617,000	1,470,665
2,580,531	130,903	80,903	-	80,903	80,903	-	80,903
-	835	0	-	0	-	-	0
2,580,531	131,738	80,903	-	80,903	80,903	-	80,903
2,206,919	210,776	160,776	69	160,845	160,845	-	160,845
12,000	8,384	0	-	0	-	-	0
2,218,919	219,160	160,776	69	160,845	160,845	-	160,845
8,101,604	2,144,527	1,528,047	184,366	1,712,413	1,095,413	617,000	1,712,413
-	-	893,197	(893,197)	0	-	-	0
\$ 8,101,604	\$ 2,144,527	\$ 2,421,244	\$ (708,831)	\$ 1,712,413	\$ 1,095,413	\$ 617,000	\$ 1,712,413

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>AUDITS AND ACCOUNTS, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 35,427,174	\$ 30,654,383	\$ 30,062,442	\$ (591,941)
Expenditures				
Administration	\$ 1,729,799	\$ 1,532,154	1,477,032	\$ 55,122
Audits and Assurance Services	31,283,984	27,021,426	26,544,304	477,122
Legislative Services	123,743	110,521	106,414	4,107
Statewide Equalized Adjusted Property Tax Digest	2,289,648	1,990,282	1,932,321	57,961
Total Expenditures	<u>\$ 35,427,174</u>	<u>\$ 30,654,383</u>	<u>30,060,071</u>	<u>\$ 594,312</u>
Excess of Funds Available over Expenditures			2,371	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			859,965	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(859,965)	
Adjustments				
Prior Period Adjustments (Net)			98,920	
Ending Fund Balance - June 30			<u>\$ 101,291</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			<u>\$ 101,291</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

AUDITS AND ACCOUNTS, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation						
State General Funds	\$ 1,729,799	\$ 1,532,154	\$ 1,478,154	\$ -	\$ 1,478,154	\$ (54,000)
Audits and Assurance Services						
State Appropriation						
State General Funds	31,283,984	27,021,426	26,545,085	-	26,545,085	(476,341)
Legislative Services						
State Appropriation						
State General Funds	123,743	110,521	106,421	-	106,421	(4,100)
Statewide Equalized Adjusted Property Tax Digest						
State Appropriation						
State General Funds	2,289,648	1,990,282	1,932,782	-	1,932,782	(57,500)
Total Operating Activity	35,427,174	30,654,383	30,062,442	-	30,062,442	(591,941)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	859,965	859,965	-
Budget Unit Totals	<u>\$ 35,427,174</u>	<u>\$ 30,654,383</u>	<u>\$ 30,062,442</u>	<u>\$ 859,965</u>	<u>\$ 30,922,407</u>	<u>\$ (591,941)</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 1,477,032	\$ 55,122	\$ 1,122	\$ 1,321	\$ 2,443	\$ 2,443	\$ -	\$ 2,443
26,544,304	477,122	781	97,260	98,041	98,041	-	98,041
106,414	4,107	7	-	7	7	-	7
1,932,321	57,961	461	339	800	800	-	800
30,060,071	594,312	2,371	98,920	101,291	101,291	-	101,291
-	-	859,965	(859,965)	0	-	-	0
\$ 30,060,071	\$ 594,312	\$ 862,336	\$ (761,045)	\$ 101,291	\$ 101,291	\$ 0	\$ 101,291

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>APPEALS, COURT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 14,744,435	\$ 12,665,713	\$ 12,504,491	\$ (161,222)
Other Funds	150,000	229,718	229,718	0
Total Funds Available	<u>\$ 14,894,435</u>	<u>\$ 12,895,431</u>	12,734,209	<u>\$ (161,222)</u>
Expenditures				
Court of Appeals	<u>\$ 14,894,435</u>	<u>\$ 12,895,431</u>	<u>12,734,206</u>	<u>\$ 161,225</u>
Excess of Funds Available over Expenditures			3	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			7,211	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(7,211)	
Adjustments				
Prior Period Adjustments (Net)			<u>5,070</u>	
Ending Fund Balance - June 30			<u>\$ 5,073</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			<u>\$ 5,073</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

<u>APPEALS, COURT OF</u>	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Court of Appeals						
State Appropriation	\$ 14,744,435	\$ 12,665,713	\$ 12,504,491	\$ -	\$ 12,504,491	\$ (161,222)
State General Funds	150,000	229,718	229,718	-	229,718	0
Other Funds						
Total Court of Appeals / Total Operating Activity	14,894,435	12,895,431	12,734,209	-	12,734,209	(161,222)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	7,211	7,211	-
Budget Unit Totals	<u>\$ 14,894,435</u>	<u>\$ 12,895,431</u>	<u>\$ 12,734,209</u>	<u>\$ 7,211</u>	<u>\$ 12,741,420</u>	<u>\$ (161,222)</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 12,504,490	\$ 161,223	\$ 1	\$ -	\$ 1	\$ 1	\$ -	\$ 1
229,716	2	2	5,070	5,072	5,072	-	5,072
12,734,206	161,225	3	5,070	5,073	5,073	-	5,073
-	-	7,211	(7,211)	0	-	-	0
\$ 12,734,206	\$ 161,225	\$ 7,214	\$ (2,141)	\$ 5,073	\$ 5,073	\$ 0	\$ 5,073

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>JUDICIAL COUNCIL</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 16,345,321	\$ 14,452,958	\$ 14,209,805	\$ (243,153)
Federal Funds				
Federal Funds Not Specifically Identified	3,108,793	3,795,263	3,584,913	(210,350)
Other Funds	-	1,228,938	1,884,689	655,751
Total Funds Available	<u>\$ 19,454,114</u>	<u>\$ 19,477,159</u>	<u>19,679,407</u>	<u>\$ 202,248</u>
Expenditures				
Appellate Resource Center	\$ 580,000	\$ 528,963	520,055	\$ 8,908
Georgia Office of Dispute Resolution	369,528	425,141	354,146	70,995
Institute of Continuing Judicial Education	1,475,500	1,368,373	1,316,361	52,012
Judicial Council	16,730,046	16,897,231	15,876,746	1,020,485
Judicial Qualifications Commission	299,040	257,451	253,112	4,339
Total Expenditures	<u>\$ 19,454,114</u>	<u>\$ 19,477,159</u>	<u>18,320,420</u>	<u>\$ 1,156,739</u>
Excess of Funds Available over Expenditures			1,358,987	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			433,471	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(433,471)	
Adjustments				
Prior Period Adjustments (Net)			50,871	
Ending Fund Balance - June 30			<u>\$ 1,409,858</u>	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 412,643	
Other Reserves				
Board of Court Reporting			274,110	
Commission on Access and Fairness			1,000	
Commission on Children, Marriage and Family Law			48,179	
Commission on Civil Justice			201,692	
Commission on Interpreters			154,800	
Criminal Justice and Mental Health			49	
Jury Composition Grant			2,757	
Justice for Children			33,319	
Office of Dispute Resolution			203,426	
Unreserved, Undesignated (Surplus)			77,883	
Total Ending Fund Balance - June 30			<u>\$ 1,409,858</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

	Funds Available Compared to Budget					
	Original	Final	Current Year	Prior Year	Total	Variance
JUDICIAL COUNCIL	Appropriation	Budget	Revenues	Carry-Over	Funds Available	Positive (Negative)
Appellate Resource Center						
State Appropriation						
State General Funds	\$ 580,000	\$ 528,963	\$ 520,055	\$ -	\$ 520,055	\$ (8,908)
Georgia Office of Dispute Resolution						
State Appropriation						
State General Funds	196,638	168,751	165,923	-	165,923	(2,828)
Federal Funds						
Federal Funds Not Specifically Identified	172,890	-	-	-	0	0
Other Funds	-	256,390	234,708	143,762	378,470	122,080
Total Georgia Office of Dispute Resolution	369,528	425,141	400,631	143,762	544,393	119,252
Institute of Continuing Judicial Education						
State Appropriation						
State General Funds	1,298,000	1,178,214	1,158,372	-	1,158,372	(19,842)
Federal Funds						
Federal Funds Not Specifically Identified	177,500	-	-	-	0	0
Other Funds	-	190,159	165,178	-	165,178	(24,981)
Total Institute of Continuing Judicial Education	1,475,500	1,368,373	1,323,550	-	1,323,550	(44,823)
Judicial Council						
State Appropriation						
State General Funds	13,971,643	12,319,579	12,112,343	-	12,112,343	(207,236)
Federal Funds						
Federal Funds Not Specifically Identified	2,758,403	3,795,263	3,104,327	480,586	3,584,913	(210,350)
Other Funds	-	782,389	892,379	448,662	1,341,041	558,652
Total Judicial Council	16,730,046	16,897,231	16,109,049	929,248	17,038,297	141,066
Judicial Qualifications Commission						
State Appropriation						
State General Funds	299,040	257,451	253,112	-	253,112	(4,339)
Total Operating Activity	19,454,114	19,477,159	18,606,397	1,073,010	19,679,407	202,248
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	433,471	433,471	-
Budget Unit Totals	\$ 19,454,114	\$ 19,477,159	\$ 18,606,397	\$ 1,506,481	\$ 20,112,878	\$ 202,248

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 520,055	\$ 8,908	\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ 0
165,923	2,828	0	29	29	29	-	29
-	0	0	-	0	-	-	0
188,223	68,167	190,247	13,179	203,426	-	203,426	203,426
354,146	70,995	190,247	13,208	203,455	29	203,426	203,455
1,158,372	19,842	0	-	0	-	-	0
-	0	0	-	0	-	-	0
157,989	32,170	7,189	(7,189)	0	-	-	0
1,316,361	52,012	7,189	(7,189)	0	-	-	0
12,110,912	208,667	1,431	76,255	77,686	77,686	-	77,686
3,133,645	661,618	451,268	(38,625)	412,643	-	412,643	412,643
632,189	150,200	708,852	7,054	715,906	-	715,906	715,906
15,876,746	1,020,485	1,161,551	44,684	1,206,235	77,686	1,128,549	1,206,235
253,112	4,339	0	168	168	168	-	168
18,320,420	1,156,739	1,358,987	50,871	1,409,858	77,883	1,331,975	1,409,858
-	-	433,471	(433,471)	0	-	-	0
\$ 18,320,420	\$ 1,156,739	\$ 1,792,458	\$ (382,600)	\$ 1,409,858	\$ 77,883	\$ 1,331,975	\$ 1,409,858

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>JUVENILE COURTS</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 6,691,660	\$ 6,482,083	\$ 6,459,615	\$ (22,468)
Federal Funds				
Federal Funds Not Specifically Identified	447,456	447,456	869,847	422,391
Total Funds Available	<u>\$ 7,139,116</u>	<u>\$ 6,929,539</u>	<u>7,329,462</u>	<u>\$ 399,923</u>
Expenditures				
Council of Juvenile Court Judges	\$ 2,153,055	\$ 1,943,478	2,366,399	\$ (422,921)
Grants to Counties for Juvenile Court Judges	4,986,061	4,986,061	4,963,592	22,469
Total Expenditures	<u>\$ 7,139,116</u>	<u>\$ 6,929,539</u>	<u>7,329,991</u>	<u>\$ (400,452)</u>
Deficiency of Funds Available under Expenditures			(529)	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			22,135	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(22,135)	
Adjustments				
Prior Period Adjustments (Net)			33,130	
Ending Fund Balance - June 30			<u>\$ 32,601</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			<u>\$ 32,601</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

			Funds Available Compared to Budget			
JUVENILE COURTS	Original Appropriation	Final Budget	Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Council of Juvenile Court Judges						
State Appropriation						
State General Funds	\$1,705,599	\$1,496,022	\$1,496,022	\$-	\$1,496,022	\$0
Federal Funds						
Federal Funds Not Specifically Identified	447,456	447,456	801,758	68,089	869,847	422,391
Total Council of Juvenile Court Judges	2,153,055	1,943,478	2,297,780	68,089	2,365,869	422,391
Grants to Counties for Juvenile Court Judges						
State Appropriation						
State General Funds	4,986,061	4,986,061	4,963,593	-	4,963,593	(22,468)
Total Operating Activity	7,139,116	6,929,539	7,261,373	68,089	7,329,462	399,923
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	22,135	22,135	-
Budget Unit Totals	\$7,139,116	\$6,929,539	\$7,261,373	\$90,224	\$7,351,597	\$399,923

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 1,496,022	\$ 0	\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ 0
870,377	(422,921)	(530)	530	0	-	-	0
2,366,399	(422,921)	(530)	530	0	-	-	0
4,963,592	22,469	1	32,600	32,601	32,601	-	32,601
7,329,991	(400,452)	(529)	33,130	32,601	32,601	-	32,601
-	-	22,135	(22,135)	0	-	-	0
\$ 7,329,991	\$ (400,452)	\$ 21,606	\$ 10,995	\$ 32,601	\$ 32,601	\$ 0	\$ 32,601

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

PROSECUTING ATTORNEYS	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Funds Available				
State Appropriation				
State General Funds	\$ 59,281,695	\$ 51,499,745	\$ 50,864,198	\$ (635,547)
Federal Funds				
Federal Funds Not Specifically Identified	-	277,570	275,769	(1,801)
Other Funds	1,767,046	13,021,094	11,987,948	(1,033,146)
Total Funds Available	\$ 61,048,741	\$ 64,798,409	63,127,915	\$ (1,670,494)
Expenditures				
District Attorneys	\$ 54,090,792	\$ 59,288,552	58,287,913	\$ 1,000,639
Prosecuting Attorneys Council	6,957,949	5,509,857	5,521,450	(11,593)
Total Expenditures	\$ 61,048,741	\$ 64,798,409	63,809,363	\$ 989,046
Excess (Deficiency) of Funds Available over (under) Expenditures			(681,448)	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			53,298	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(53,298)	
Adjustments				
Prior Period Adjustments (Net)			28,192	
Ending Fund Balance - June 30			\$ (653,256)	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus/Deficit)				
Surplus Resulting from Prior Period Adjustments (Net)			\$ 28,192	
Deficit			(681,448)	
Total Ending Fund Balance - June 30			\$ (653,256)	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

	Funds Available Compared to Budget					
	Original	Final	Current Year	Prior Year	Total	Variance
<u>PROSECUTING ATTORNEYS</u>	<u>Appropriation</u>	<u>Budget</u>	<u>Revenues</u>	<u>Carry-Over</u>	<u>Funds Available</u>	<u>Positive (Negative)</u>
District Attorneys						
State Appropriation						
State General Funds	\$ 52,323,746	\$ 46,084,517	\$ 45,505,374	\$ -	\$ 45,505,374	\$ (579,143)
Federal Funds						
Federal Funds Not Specifically Identified	-	214,313	214,313	-	214,313	0
Other Funds	1,767,046	12,989,722	11,953,252	-	11,953,252	(1,036,470)
Total District Attorneys	54,090,792	59,288,552	57,672,939	-	57,672,939	(1,615,613)
Prosecuting Attorneys Council						
State Appropriation						
State General Funds	6,957,949	5,415,228	5,358,824	-	5,358,824	(56,404)
Federal Funds						
Federal Funds Not Specifically Identified	-	63,257	61,456	-	61,456	(1,801)
Other Funds	-	31,372	34,696	-	34,696	3,324
Total Prosecuting Attorneys Council	6,957,949	5,509,857	5,454,976	-	5,454,976	(54,881)
Program Not Identified						
State Appropriation						
State General Funds						
Federal Funds						
Federal Funds Not Specifically Identified						
Other Funds						
Total Program Not Identified						
Total Operating Activity	61,048,741	64,798,409	63,127,915	-	63,127,915	(1,670,494)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	53,298	53,298	-
Budget Unit Totals	\$ 61,048,741	\$ 64,798,409	\$ 63,127,915	\$ 53,298	\$ 63,181,213	\$ (1,670,494)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 46,068,913	\$ 15,604	\$ (563,539)	\$ 26,868	\$ (536,671)	\$ (533,013)	\$ -	\$ (533,013)
214,313	0	0	-	0	-	-	0
12,004,687	985,035	(51,435)	(19,245)	(70,680)	(74,338)	-	(74,338)
58,287,913	1,000,639	(614,974)	7,623	(607,351)	(607,351)	-	(607,351)
5,409,225	6,003	(50,401)	18,700	(31,701)	(31,701)	-	(31,701)
63,266	(9)	(1,810)	-	(1,810)	(1,810)	-	(1,810)
48,959	(17,587)	(14,263)	-	(14,263)	(14,263)	-	(14,263)
5,521,450	(11,593)	(66,474)	18,700	(47,774)	(47,774)	-	(47,774)
			4,854	4,854	4,854	-	4,854
			(2,975)	(2,975)	(2,975)	-	(2,975)
			(10)	(10)	(10)	-	(10)
			1,869	1,869	1,869	-	1,869
63,809,363	989,046	(681,448)	28,192	(653,256)	(653,256)	-	(653,256)
-	-	53,298	(53,298)	0	-	-	0
\$ 63,809,363	\$ 989,046	\$ (628,150)	\$ (25,106)	\$ (653,256)	\$ (653,256)	\$ 0	\$ (653,256)

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>SUPERIOR COURTS</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 63,622,100	\$ 56,213,072	\$ 55,167,987	\$ (1,045,085)
Other Funds	-	167,824	-	(167,824)
Total Funds Available	<u>\$ 63,622,100</u>	<u>\$ 56,380,896</u>	<u>55,167,987</u>	<u>\$ (1,212,909)</u>
Expenditures				
Council of Superior Court Clerks	\$ 1,751,550	\$ 376,208	372,854	\$ 3,354
Council of Superior Court Judges	1,483,201	1,292,924	1,208,454	84,470
Judicial Administrative Districts	2,348,845	2,032,868	1,997,148	35,720
Superior Court Judges	58,038,504	52,678,896	51,963,446	715,450
Total Expenditures	<u>\$ 63,622,100</u>	<u>\$ 56,380,896</u>	<u>55,541,902</u>	<u>\$ 838,994</u>
Deficiency of Funds Available under Expenditures			(373,915)	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			289,967	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(289,967)	
Adjustments				
Prior Period Adjustments (Net)			309,518	
Ending Fund Balance - June 30			<u>\$ (64,397)</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus/Deficit)				
Surplus Resulting from Prior Period Adjustments (Net)			\$ 309,518	
Deficit			(373,915)	
Total Ending Fund Balance - June 30			<u>\$ (64,397)</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

	Original Appropriation	Final Budget	Funds Available Compared to Budget			Variance Positive (Negative)
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	
<u>SUPERIOR COURTS</u>						
Council of Superior Court Clerks						
State Appropriation						
State General Funds	\$ 1,751,550	\$ 376,208	\$ 376,208	\$ -	\$ 376,208	\$ 0
Council of Superior Court Judges						
State Appropriation						
State General Funds	1,483,201	1,292,924	1,269,531	-	1,269,531	(23,393)
Judicial Administrative Districts						
State Appropriation						
State General Funds	2,348,845	2,032,868	1,997,148	-	1,997,148	(35,720)
Superior Court Judges						
State Appropriation						
State General Funds	58,038,504	52,511,072	51,525,100	-	51,525,100	(985,972)
Other Funds	-	167,824	-	-	0	(167,824)
Total Superior Court Judges	58,038,504	52,678,896	51,525,100	-	51,525,100	(1,153,796)
Total Operating Activity	63,622,100	56,380,896	55,167,987	-	55,167,987	(1,212,909)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	289,967	289,967	-
Budget Unit Totals	<u>\$ 63,622,100</u>	<u>\$ 56,380,896</u>	<u>\$ 55,167,987</u>	<u>\$ 289,967</u>	<u>\$ 55,457,954</u>	<u>\$ (1,212,909)</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 372,854	\$ 3,354	\$ 3,354	\$ -	\$ 3,354	\$ 3,354	\$ -	\$ 3,354
1,208,454	84,470	61,077	2,689	63,766	63,766	-	63,766
1,997,148	35,720	0	-	0	-	-	0
51,963,446	547,626	(438,346)	59,985	(378,361)	(378,361)	-	(378,361)
-	167,824	0	246,844	246,844	246,844	-	246,844
51,963,446	715,450	(438,346)	306,829	(131,517)	(131,517)	-	(131,517)
55,541,902	838,994	(373,915)	309,518	(64,397)	(64,397)	-	(64,397)
-	-	289,967	(289,967)	0	-	-	0
\$ 55,541,902	\$ 838,994	\$ (83,948)	\$ 19,551	\$ (64,397)	\$ (64,397)	\$ 0	\$ (64,397)

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>SUPREME COURT</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 8,837,974	\$ 7,815,547	\$ 7,716,625	\$ (98,922)
Other Funds	-	145,592	145,592	0
Total Funds Available	<u>\$ 8,837,974</u>	<u>\$ 7,961,139</u>	7,862,217	<u>\$ (98,922)</u>
Expenditures				
Supreme Court	<u>\$ 8,837,974</u>	<u>\$ 7,961,139</u>	<u>8,044,892</u>	<u>\$ (83,753)</u>
Deficiency of Funds Available under Expenditures			(182,675)	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			8,214	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			<u>(8,214)</u>	
Ending Fund Balance - June 30			<u>\$ (182,675)</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Deficit)			<u>\$ (182,675)</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
<u>SUPREME COURT</u>						
Supreme Court						
State Appropriation	\$ 8,837,974	\$ 7,815,547	\$ 7,716,625	\$ -	\$ 7,716,625	\$ (98,922)
State General Funds	-	145,592	145,592	-	145,592	0
Other Funds						
Total Supreme Court / Total Operating Activity	8,837,974	7,961,139	7,862,217	-	7,862,217	(98,922)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	8,214	8,214	-
Budget Unit Totals	\$ 8,837,974	\$ 7,961,139	\$ 7,862,217	\$ 8,214	\$ 7,870,431	\$ (98,922)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 7,899,302	\$ (83,755)	\$ (182,677)	\$ -	\$ (182,677)	\$ (182,677)	\$ -	\$ (182,677)
145,590	2	2	-	2	2	-	2
8,044,892	(83,753)	(182,675)	-	(182,675)	(182,675)	-	(182,675)
-	-	8,214	(8,214)	0	-	-	0
\$ 8,044,892	\$ (83,753)	\$ (174,461)	\$ (8,214)	\$ (182,675)	\$ (182,675)	\$ 0	\$ (182,675)

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>ACCOUNTING OFFICE, STATE</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 5,456,173	\$ 4,089,053	\$ 4,038,497	\$ (50,556)
State Funds - Prior Year Carry-Over				
State General Funds - Prior Year	-	117,690	117,690	0
Other Funds	9,258,772	13,004,474	13,004,474	0
Total Funds Available	<u>\$ 14,714,945</u>	<u>\$ 17,211,217</u>	17,160,661	<u>\$ (50,556)</u>
Expenditures				
State Accounting Office	<u>\$ 14,714,945</u>	<u>\$ 17,211,217</u>	17,106,769	<u>\$ 104,448</u>
Excess of Funds Available over Expenditures			53,892	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			324,078	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(324,078)	
Adjustments				
Prior Period Adjustments (Net)			141,011	
Ending Fund Balance - June 30			<u>\$ 194,903</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			<u>\$ 194,903</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

<u>ACCOUNTING OFFICE, STATE</u>	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
State Accounting Office						
State Appropriation:						
State General Funds	\$ 5,456,173	\$ 4,089,053	\$ 4,038,497	\$ -	\$ 4,038,497	\$ (50,556)
State Funds - Prior Year Carry-Over	-	117,690	-	117,690	117,690	0
State General Funds - Prior Year	9,258,772	13,004,474	13,004,474	-	13,004,474	0
Other Funds						
Total State Accounting Office / Total Operating Activity	14,714,945	17,211,217	17,042,971	117,690	17,160,661	(50,556)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	324,078	324,078	-
Budget Unit Totals	\$ 14,714,945	\$ 17,211,217	\$ 17,042,971	\$ 441,768	\$ 17,484,739	\$ (50,556)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 4,003,960	\$ 85,093	\$ 34,537	\$ 127,908	\$ 162,445	\$ 162,445	\$ -	\$ 162,445
117,690	0	0	-	0	-	-	0
12,985,119	19,355	19,355	13,103	32,458	32,458	-	32,458
17,106,769	104,448	53,892	141,011	194,903	194,903	-	194,903
-	-	324,078	(324,078)	0	-	-	0
\$ 17,106,769	\$ 104,448	\$ 377,970	\$ (183,067)	\$ 194,903	\$ 194,903	\$ 0	\$ 194,903

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>ADMINISTRATIVE SERVICES, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 13,792,429	\$ 6,226,352	\$ 6,174,461	\$ (51,891)
Other Funds	154,275,156	185,675,098	345,246,584	159,571,486
Total Funds Available	<u>\$ 168,067,585</u>	<u>\$ 191,901,450</u>	<u>351,421,045</u>	<u>\$ 159,519,595</u>
Expenditures				
Administration	\$ 5,994,354	\$ 4,468,985	4,468,984	\$ 1
Fiscal Services	-	10,429	10,429	0
Fleet Management	3,092,079	1,776,278	1,776,278	0
Mail and Courier	1,130,155	1,021,758	1,021,758	0
Risk Management	129,880,757	160,610,018	160,610,018	0
State Purchasing	14,971,472	13,149,364	13,149,364	0
Surplus Property	4,657,141	2,127,842	2,127,843	(1)
U.S. Post Office	90,506	88,511	92,501	(3,990)
Health Planning Review Board	60,473	79,532	79,532	0
Office of State Administrative Hearings	4,185,531	4,219,616	4,140,585	79,031
Office of Treasury and Fiscal Services	3,155,117	3,499,117	3,087,539	411,578
Compensation Per General Assembly Resolutions	850,000	850,000	704,056	145,944
Total Expenditures	<u>\$ 168,067,585</u>	<u>\$ 191,901,450</u>	<u>191,268,887</u>	<u>\$ 632,563</u>
Excess of Funds Available over Expenditures			160,152,158	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			923,921	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(923,921)	
Early Return of Excess Funds to Office of Treasury and Fiscal Services Year Ended June 30, 2009			(184,276)	
Adjustments				
Prior Period Adjustments (Net)			76,589	
Ending Fund Balance - June 30			<u>\$ 160,044,471</u>	
Analysis of Fund Balance				
Reserved				
Self Insurance Trust Fund			\$ 158,624,739	
Other Reserves				
Health Planning Review Board			1,350	
Office of Fleet Management			721,258	
State Purchasing			463,364	
Surplus Property Working Capital			167,720	
Unreserved, Undesignated (Surplus)			66,040	
Total Ending Fund Balance - June 30			<u>\$ 160,044,471</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

<u>ADMINISTRATIVE SERVICES, DEPARTMENT OF</u>	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation						
State General Funds	\$ 3,358,438	\$ 1,470,030	\$ 1,470,030	\$ -	\$ 1,470,030	\$ 0
Other Funds	2,635,916	2,998,955	2,998,954	-	2,998,954	(1)
Total Administration	5,994,354	4,468,985	4,468,984	-	4,468,984	(1)
Fiscal Services						
Other Funds	-	10,429	10,429	-	10,429	0
Fleet Management						
State Appropriation						
State General Funds	1,705,000	872,824	872,824	-	872,824	0
Other Funds	1,387,079	903,454	655,735	971,201	1,626,936	723,482
Total Fleet Management	3,092,079	1,776,278	1,528,559	971,201	2,499,760	723,482
Mail and Courier						
Other Funds	1,130,155	1,021,758	1,048,660	560	1,049,220	27,462
Risk Management						
Other Funds	129,880,757	160,610,018	125,835,257	193,342,993	319,178,250	158,568,232
State Purchasing						
State Appropriation						
State General Funds	4,241,671	-	-	-	0	0
Other Funds	10,729,801	13,149,364	7,902,920	5,709,808	13,612,728	463,364
Total State Purchasing	14,971,472	13,149,364	7,902,920	5,709,808	13,612,728	463,364
Surplus Property						
Other Funds	4,657,141	2,127,842	1,640,362	653,997	2,294,359	166,517
U.S. Post Office						
Other Funds	90,506	88,511	92,501	-	92,501	3,990
Health Planning Review Board						
State Appropriation						
State General Funds	60,473	53,882	53,882	-	53,882	0
Other Funds	-	25,650	27,000	-	27,000	1,350
Total Health Planning Review Board	60,473	79,532	80,882	-	80,882	1,350
Office of State Administrative Hearings						
State Appropriation						
State General Funds	3,576,847	2,979,616	2,927,725	-	2,927,725	(51,891)
Other Funds	608,684	1,240,000	1,261,694	-	1,261,694	21,694
Total Office of State Administrative Hearings	4,185,531	4,219,616	4,189,419	-	4,189,419	(30,197)
Office of Treasury and Fiscal Services						
Other Funds	3,155,117	3,499,117	3,094,513	-	3,094,513	(404,604)
Compensation per General Assembly Resolutions						
State Appropriation						
State General Funds	850,000	850,000	850,000	-	850,000	0
Total Operating Activity	168,067,585	191,901,450	150,742,486	200,678,559	351,421,045	159,519,595
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	923,921	923,921	-
Budget Unit Totals	\$ 168,067,585	\$ 191,901,450	\$ 150,742,486	\$ 201,602,480	\$ 352,344,966	\$ 159,519,595

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
\$ 1,470,030	\$ 0	\$ 0	\$ 3,887	\$ -	\$ 3,887	\$ 3,887	\$ -	\$ 3,887
2,998,954	1	0	3,621	-	3,621	3,621	-	3,621
4,468,984	1	0	7,508	-	7,508	7,508	-	7,508
10,429	0	0	-	-	0	-	-	0
872,824	0	0	-	-	0	-	-	0
903,454	0	723,482	(2,224)	-	721,258	-	721,258	721,258
1,776,278	0	723,482	(2,224)	-	721,258	-	721,258	721,258
1,021,758	0	27,462	(27,462)	-	0	-	-	0
160,610,018	0	158,568,232	56,507	-	158,624,739	-	158,624,739	158,624,739
-	0	0	8,896	-	8,896	8,896	-	8,896
13,149,364	0	463,364	-	-	463,364	-	463,364	463,364
13,149,364	0	463,364	8,896	-	472,260	8,896	463,364	472,260
2,127,843	(1)	166,516	1,204	-	167,720	-	167,720	167,720
92,501	(3,990)	0	-	-	0	-	-	0
53,882	0	0	-	-	0	-	-	0
25,650	0	1,350	-	-	1,350	-	1,350	1,350
79,532	0	1,350	-	-	1,350	-	1,350	1,350
2,927,725	51,891	0	927	-	927	927	-	927
1,212,860	27,140	48,834	(125)	-	48,709	48,709	-	48,709
4,140,585	79,031	48,834	802	-	49,636	49,636	-	49,636
3,087,539	411,578	6,974	(6,974)	-	0	-	-	0
704,056	145,944	145,944	38,332	(184,276)	0	-	-	0
191,268,887	632,563	160,152,158	76,589	(184,276)	160,044,471	66,040	159,978,431	160,044,471
-	-	923,921	(923,921)	-	0	-	-	0
\$ 191,268,887	\$ 632,563	\$ 161,076,079	\$ (847,332)	\$ (184,276)	\$ 160,044,471	\$ 66,040	\$ 159,978,431	\$ 160,044,471

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>AGRICULTURE, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 46,719,425	\$ 41,348,665	\$ 40,575,746	\$ (772,919)
State Funds - Prior Year Carry-Over				
State General Funds- Prior Year	-	320,000	320,000	0
Federal Funds				
Federal Funds Not Specifically Identified	8,049,321	8,746,483	9,304,383	557,900
Other Funds	3,564,689	4,032,008	4,346,971	314,963
Total Funds Available	<u>\$ 58,333,435</u>	<u>\$ 54,447,156</u>	<u>54,547,100</u>	<u>\$ 99,944</u>
Expenditures				
Administration	\$ 6,899,995	\$ 6,182,309	5,863,606	\$ 318,703
Athens/Tifton Veterinary Diagnostic Labs	3,775,613	3,473,564	3,408,609	64,955
Consumer Protection	33,428,135	32,286,385	31,553,480	732,905
Marketing and Promotion	10,591,356	9,099,346	9,466,037	(366,691)
Poultry Veterinary Diagnostic Labs	3,638,336	3,405,552	3,342,263	63,289
Total Expenditures	<u>\$ 58,333,435</u>	<u>\$ 54,447,156</u>	<u>53,633,995</u>	<u>\$ 813,161</u>
Excess of Funds Available over Expenditures			913,105	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			60,262	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(60,262)	
Adjustments				
Prior Period Adjustments (Net)			128,142	
Ending Fund Balance - June 30			<u>\$ 1,041,247</u>	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 536,486	
Other Reserves				
Dog and Cat Sterilization Fund			303,780	
Vidalia Onion Trademark Royalties/License Fees			11,185	
Unreserved, Undesignated (Surplus)			189,796	
Total Ending Fund Balance - June 30			<u>\$ 1,041,247</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

AGRICULTURE, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation						
State General Funds	\$ 6,571,774	\$ 5,199,190	\$ 5,105,336	\$ -	\$ 5,105,336	\$ (93,854)
State Funds - Prior Year Carry-Over						
State General Funds - Prior Year	-	320,000	-	320,000	320,000	0
Federal Funds						
Federal Funds Not Specifically Identified	69,500	233,818	233,818	-	233,818	0
Other Funds	258,721	429,301	435,618	4,867	440,485	11,184
Total Administration	6,899,995	6,182,309	5,774,772	324,867	6,099,639	(82,670)
Athens/Tifton Veterinary Diagnostic Labs						
State Appropriation						
State General Funds	3,775,613	3,473,564	3,408,609	-	3,408,609	(64,955)
Consumer Protection						
State Appropriation						
State General Funds	24,393,914	21,856,577	21,305,756	-	21,305,756	(550,821)
Federal Funds						
Federal Funds Not Specifically Identified	7,199,221	8,273,946	8,180,658	651,189	8,831,847	557,901
Other Funds	1,835,000	2,155,862	1,911,574	548,067	2,459,641	303,779
Total Consumer Protection	33,428,135	32,286,385	31,397,988	1,199,256	32,597,244	310,859
Marketing and Promotion						
State Appropriation						
State General Funds	8,339,788	7,420,911	7,420,911	-	7,420,911	0
Federal Funds						
Federal Funds Not Specifically Identified	780,600	238,719	238,718	-	238,718	(1)
Other Funds	1,470,968	1,439,716	1,439,716	-	1,439,716	0
Total Marketing and Promotion	10,591,356	9,099,346	9,099,345	-	9,099,345	(1)
Poultry Veterinary Diagnostic Labs						
State Appropriation						
State General Funds	3,638,336	3,398,423	3,335,134	-	3,335,134	(63,289)
Other Funds	-	7,129	7,129	-	7,129	0
Total Poultry Veterinary Diagnostic Labs	3,638,336	3,405,552	3,342,263	-	3,342,263	(63,289)
Program Not Identified						
State Appropriation						
State General Funds						
Total Operating Activity	58,333,435	54,447,156	53,022,977	1,524,123	54,547,100	99,944
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	60,262	60,262	-
Budget Unit Totals	\$ 58,333,435	\$ 54,447,156	\$ 53,022,977	\$ 1,584,385	\$ 54,607,362	\$ 99,944

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 4,880,488	\$ 318,702	\$ 224,848	\$ 1,631	\$ 226,479	\$ 226,479	\$ -	\$ 226,479
320,000	0	0	-	0	-	-	0
233,818	0	0	2,804	2,804	2,804	-	2,804
429,300	1	11,185	-	11,185	-	11,185	11,185
5,863,606	318,703	236,033	4,435	240,468	229,283	11,185	240,468
3,408,609	64,955	0	-	0	-	-	0
21,123,671	732,906	182,085	42,377	224,462	224,462	-	224,462
8,273,948	(2)	557,899	(21,413)	536,486	-	536,486	536,486
2,155,861	1	303,780	-	303,780	-	303,780	303,780
31,553,480	732,905	1,043,764	20,964	1,064,728	224,462	840,266	1,064,728
7,787,603	(366,692)	(366,692)	80,498	(286,194)	(286,194)	-	(286,194)
238,718	1	0	13,900	13,900	13,900	-	13,900
1,439,716	0	0	-	0	-	-	0
9,466,037	(366,691)	(366,692)	94,398	(272,294)	(272,294)	-	(272,294)
3,335,134	63,289	0	8,223	8,223	8,223	-	8,223
7,129	0	0	-	0	-	-	0
3,342,263	63,289	0	8,223	8,223	8,223	-	8,223
			122	122	122	-	122
53,633,995	813,161	913,105	128,142	1,041,247	189,796	851,451	1,041,247
-	-	60,262	(60,262)	0	-	-	0
\$ 53,633,995	\$ 813,161	\$ 973,367	\$ 67,880	\$ 1,041,247	\$ 189,796	\$ 851,451	\$ 1,041,247

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>BANKING AND FINANCE, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 12,898,273	\$ 11,808,125	\$ 11,571,163	\$ (236,962)
Expenditures				
Administration	\$ 2,089,102	\$ 1,862,023	1,733,775	\$ 128,248
Chartering, Licensing and Applications/Non-Mortgage Entities	550,974	523,227	495,622	27,605
Consumer Protection and Assistance	660,553	311,094	263,924	47,170
Financial Institution Supervision	7,757,393	7,381,314	6,984,793	396,521
Mortgage Supervision	1,840,251	1,730,467	1,690,487	39,980
Total Expenditures	<u>\$ 12,898,273</u>	<u>\$ 11,808,125</u>	<u>11,168,601</u>	<u>\$ 639,524</u>
Excess of Funds Available over Expenditures			402,562	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			136,123	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(136,123)	
Adjustments				
Prior Year Period Adjustments (Net)			<u>5,084</u>	
Ending Fund Balance - June 30			<u>\$ 407,646</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			<u>\$ 407,646</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

BANKING AND FINANCE, DEPARTMENT OF	Original	Final	Funds Available Compared to Budget			
	Appropriation	Budget	Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation						
State General Funds	\$2,089,102	\$1,862,023	\$1,819,928	\$-	\$1,819,928	\$(42,095)
Chartering, Licensing and Applications/Non-Mortgage Entities						
State Appropriation						
State General Funds	550,974	523,227	523,227	-	523,227	0
Consumer Protection and Assistance						
State Appropriation						
State General Funds	660,553	311,094	292,275	-	292,275	\$(18,819)
Financial Institution Supervision						
State Appropriation						
State General Funds	7,757,393	7,381,314	7,205,266	-	7,205,266	\$(176,048)
Mortgage Supervision						
State Appropriation						
State General Funds	1,840,251	1,730,467	1,730,467	-	1,730,467	0
Total Operating Activity	12,898,273	11,808,125	11,571,163	-	11,571,163	\$(236,962)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	136,123	136,123	-
Budget Unit Totals	\$12,898,273	\$11,808,125	\$11,571,163	\$136,123	\$11,707,286	\$(236,962)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 1,733,775	\$ 128,248	\$ 86,153	\$ 305	\$ 86,458	\$ 86,458	\$ -	\$ 86,458
495,622	27,605	27,605	9	27,614	27,614	-	27,614
263,924	47,170	28,351	202	28,553	28,553	-	28,553
6,984,793	396,521	220,473	3,627	224,100	224,100	-	224,100
1,690,487	39,980	39,980	941	40,921	40,921	-	40,921
11,168,601	639,524	402,562	5,084	407,646	407,646	-	407,646
-	-	136,123	(136,123)	0	-	-	0
<u>\$ 11,168,601</u>	<u>\$ 639,524</u>	<u>\$ 538,685</u>	<u>\$ (131,039)</u>	<u>\$ 407,646</u>	<u>\$ 407,646</u>	<u>\$ 0</u>	<u>\$ 407,646</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>COMMUNITY AFFAIRS, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 53,426,544	\$ 24,741,601	\$ 24,372,873	\$ (368,728)
Tobacco Settlement Funds	47,123,333	-	-	0
Federal Funds				
Temporary Assistance for Needy Families Block Grant	-	120,000	109,029	(10,971)
Federal Funds Not Specifically Identified	139,668,153	237,583,713	232,418,531	(5,165,182)
American Recovery and Reinvestment Act of 2009				
Federal Funds Not Specifically Identified	-	1,124,284	1,123,121	(1,163)
Other Funds	17,454,225	17,674,399	15,826,613	(1,847,786)
Total Funds Available	<u>\$ 257,672,255</u>	<u>\$ 281,243,997</u>	<u>273,850,167</u>	<u>\$ (7,393,830)</u>
Expenditures				
Administration	\$ 5,571,760	\$ 5,568,663	5,426,658	\$ 142,005
Building Construction	554,277	504,570	494,203	10,367
Coordinated Planning	3,901,165	3,499,646	3,465,923	33,723
Environmental Education and Assistance	4,444,925	6,434,935	6,302,061	132,874
Federal Community & Economic Development Programs	47,461,921	112,321,948	111,000,882	1,321,066
Homeownership Programs	4,631,991	4,766,789	4,255,875	510,914
Local Assistance Grants	6,000,000	-	-	0
Regional Services	2,935,333	2,638,937	2,413,913	225,024
Rental Housing Programs	99,527,578	129,402,128	126,428,618	2,973,510
Research and Surveys	654,010	587,759	552,363	35,396
Special Housing Initiatives	6,094,954	6,031,652	5,689,936	341,716
State Community Development Programs	2,400,728	1,329,513	1,263,434	66,079
State Economic Development Program	9,107,323	2,401,618	2,295,554	106,064
Payments to Georgia Environmental Facilities Authority	11,725,014	967,325	967,325	0
Payments to Georgia Regional Transportation Authority	4,857,300	4,062,469	3,992,023	70,446
Payments to OneGeorgia Authority	47,803,976	726,045	585,128	140,917
Total Expenditures	<u>\$ 257,672,255</u>	<u>\$ 281,243,997</u>	<u>275,133,896</u>	<u>\$ 6,110,101</u>
Deficiency of Funds Available under Expenditures			(1,283,729)	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			41,385,742	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(41,385,742)	
Adjustments				
Prior Period Adjustments (Net)			1,835,198	
Ending Fund Balance - June 30			<u>\$ 551,469</u>	
Analysis of Fund Balance				
Reserved				
Other Reserves				
CDBG Restitution			\$ 43,221	
Unreserved, Undesignated (Surplus)			508,248	
Total Ending Fund Balance - June 30			<u>\$ 551,469</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

COMMUNITY AFFAIRS, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation						
State General Funds	\$ 2,233,357	\$ 1,842,958	\$ 1,842,958	\$ -	\$ 1,842,958	\$ 0
Federal Funds						
Federal Funds Not Specifically Identified	1,320,986	1,802,187	1,531,987	-	1,531,987	(270,200)
Other Funds	2,017,417	1,923,518	1,917,772	-	1,917,772	(5,746)
Total Administration	5,571,760	5,568,663	5,292,717	-	5,292,717	(275,946)
Building Construction						
State Appropriation						
State General Funds	314,573	207,725	207,725	-	207,725	0
Other Funds	239,704	296,845	286,954	-	286,954	(9,891)
Total Building Construction	554,277	504,570	494,679	-	494,679	(9,891)
Coordinated Planning						
State Appropriation						
State General Funds	3,850,247	3,437,497	3,437,497	-	3,437,497	0
Other Funds	50,918	62,149	41,300	-	41,300	(20,849)
Total Coordinated Planning	3,901,165	3,499,646	3,478,797	-	3,478,797	(20,849)
Environmental Education and Assistance						
State Appropriation						
State General Funds	1,058,445	889,905	902,131	-	902,131	12,226
Federal Funds						
Federal Funds Not Specifically Identified	-	516,550	746,687	-	746,687	230,137
Other Funds	3,386,480	5,028,480	5,028,574	-	5,028,574	94
Total Environmental Education and Assistance	4,444,925	6,434,935	6,677,392	-	6,677,392	242,457
Federal Community & Economic Development Programs						
State Appropriation						
State General Funds	2,066,924	1,735,105	1,562,879	-	1,562,879	(172,226)
Federal Funds						
Federal Funds Not Specifically Identified	45,085,410	109,018,972	106,342,861	-	106,342,861	(2,676,111)
American Recovery and Reinvestment Act of 2009						
Federal Funds Not Specifically Identified	-	1,110,284	1,110,083	-	1,110,083	(201)
Other Funds	309,587	457,587	363,428	42,015	405,443	(52,144)
Total Federal Community & Economic Development Programs	47,461,921	112,321,948	109,379,251	42,015	109,421,266	(2,900,682)
Homeownership Programs						
Federal Funds						
Federal Funds Not Specifically Identified	-	929,619	852,303	-	852,303	(77,316)
Other Funds	4,631,991	3,837,170	3,403,572	-	3,403,572	(433,598)
Total Homeownership Programs	4,631,991	4,766,789	4,255,875	-	4,255,875	(510,914)
Local Assistance Grants						
State Appropriation						
State General Funds	6,000,000	-	-	-	0	0
Regional Services						
State Appropriation						
State General Funds	2,435,333	1,767,937	1,767,937	-	1,767,937	0
Other Funds	500,000	871,000	633,376	-	633,376	(237,624)
Total Regional Services	2,935,333	2,638,937	2,401,313	-	2,401,313	(237,624)
Rental Housing Programs						
State Appropriation						
State General Funds	3,287,829	2,700,020	2,621,738	-	2,621,738	(78,282)
Federal Funds						
Federal Funds Not Specifically Identified	93,243,170	124,040,140	121,887,749	-	121,887,749	(2,152,391)
Other Funds	2,996,579	2,661,968	1,994,878	14,907	2,009,785	(652,183)
Total Rental Housing Programs	99,527,578	129,402,128	126,504,365	14,907	126,519,272	(2,882,856)
Research and Surveys						
State Appropriation						
State General Funds	629,847	528,677	528,677	-	528,677	0
Other Funds	24,163	59,082	15,819	-	15,819	(43,263)
Total Research and Surveys	654,010	587,759	544,496	-	544,496	(43,263)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 1,842,548	\$ 410	\$ 410	\$ 16,279,240	\$ 16,279,650	\$ 16,279,650	\$ -	\$ 16,279,650
1,757,209	44,978	(225,222)	(12,019)	(237,241)	-	(237,241)	(237,241)
1,826,901	96,617	90,871	32,392	123,263	123,263	-	123,263
5,426,658	142,005	(133,941)	16,299,613	16,165,672	16,402,913	(237,241)	16,165,672
207,360	365	365	(310,002)	(309,637)	(309,637)	-	(309,637)
286,843	10,002	111	3,300	3,411	3,411	-	3,411
494,203	10,367	476	(306,702)	(306,226)	(306,226)	-	(306,226)
3,420,375	17,122	17,122	(4,462,750)	(4,445,628)	(4,445,628)	-	(4,445,628)
45,548	16,601	(4,248)	(41,300)	(45,548)	(45,548)	-	(45,548)
3,465,923	33,723	12,874	(4,504,050)	(4,491,176)	(4,491,176)	-	(4,491,176)
889,905	0	12,226	(1,046,174)	(1,033,948)	(1,033,948)	-	(1,033,948)
514,721	1,829	231,966	(228,282)	3,684	-	3,684	3,684
4,897,435	131,045	131,139	(81,931)	49,208	49,208	-	49,208
6,302,061	132,874	375,331	(1,356,387)	(981,056)	(984,740)	3,684	(981,056)
1,438,272	296,833	124,607	(1,467,053)	(1,342,446)	(1,342,446)	-	(1,342,446)
108,087,974	930,998	(1,745,113)	1,851,028	105,915	-	105,915	105,915
1,110,083	201	0	-	0	-	-	0
364,553	93,034	40,890	-	40,890	(1,214)	42,104	40,890
111,000,882	1,321,066	(1,579,616)	383,975	(1,195,641)	(1,343,660)	148,019	(1,195,641)
852,303	77,316	0	-	0	-	-	0
3,403,572	433,598	0	(14,692)	(14,692)	(14,692)	-	(14,692)
4,255,875	510,914	0	(14,692)	(14,692)	(14,692)	-	(14,692)
-	0	0	(4,855,281)	(4,855,281)	(4,855,281)	-	(4,855,281)
1,766,631	1,306	1,306	(2,329,860)	(2,328,554)	(2,328,554)	-	(2,328,554)
647,282	223,718	(13,906)	-	(13,906)	(13,906)	-	(13,906)
2,413,913	225,024	(12,600)	(2,329,860)	(2,342,460)	(2,342,460)	-	(2,342,460)
2,621,828	78,192	(90)	-	(90)	(90)	-	(90)
121,811,897	2,228,243	75,852	178,618	254,470	-	254,470	254,470
1,994,893	667,075	14,892	406,310	421,202	421,202	-	421,202
126,428,618	2,973,510	90,654	584,928	675,582	421,112	254,470	675,582
496,443	32,234	32,234	(620,264)	(588,030)	(588,030)	-	(588,030)
55,920	3,162	(40,101)	-	(40,101)	(40,101)	-	(40,101)
552,363	35,396	(7,867)	(620,264)	(628,131)	(628,131)	-	(628,131)

(continued)

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2009

COMMUNITY AFFAIRS, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Special Housing Initiatives						
State Appropriation:						
State General Funds	3,632,892	3,332,892	3,332,892	-	3,332,892	0
Federal Funds						
Temporary Assistance for Needy Families Block Grant	-	120,000	109,029	-	109,029	(10,971)
Federal Funds Not Specifically Identified	-	1,202,298	991,149	-	991,149	(211,149)
American Recovery and Reinvestment Act of 2009						
Federal Funds Not Specifically Identified	-	14,000	13,038	-	13,038	(962)
Other Funds	2,462,062	1,362,462	1,229,693	15,742	1,245,435	(117,027)
Total Special Housing Initiatives	6,094,954	6,031,652	5,675,801	15,742	5,691,543	(340,109)
State Community Development Programs						
State Appropriation:						
State General Funds	2,395,728	1,237,263	1,237,263	-	1,237,263	0
Federal Funds						
Federal Funds Not Specifically Identified	5,000	1,200	4,400	-	4,400	3,200
Other Funds	-	91,050	26,073	-	26,073	(64,977)
Total State Community Development Programs	2,400,728	1,329,513	1,267,736	-	1,267,736	(61,777)
State Economic Development Program						
State Appropriation:						
State General Funds	8,939,055	2,031,828	1,971,828	-	1,971,828	(60,000)
Federal Funds						
Federal Funds Not Specifically Identified	13,587	72,747	61,395	-	61,395	(11,352)
Other Funds	154,681	297,043	227,382	-	227,382	(69,661)
Total State Economic Development Program	9,107,323	2,401,618	2,260,605	-	2,260,605	(141,013)
Payments to Georgia Environmental Facilities Authority						
State Appropriation:						
State General Funds	11,725,014	967,325	967,325	-	967,325	0
Payments to Georgia Regional Transportation Authority						
State Appropriation:						
State General Funds	4,857,300	4,062,469	3,992,023	-	3,992,023	(70,446)
Payments to OneGeorgia Authority						
State Appropriation:						
Tobacco Settlement Funds	47,123,333	-	-	-	0	0
Other Funds	680,643	726,045	585,128	-	585,128	(140,917)
Total Payments to OneGeorgia Authority	47,803,976	726,045	585,128	-	585,128	(140,917)
Program Not Identified						
State Appropriation:						
State General Funds						
Federal Funds						
Federal Funds Not Specifically Identified						
Other Funds						
Total Program Not Identified						
Total Operating Activity	257,672,255	281,243,997	273,777,503	72,664	273,850,167	(7,393,830)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	41,385,742	41,385,742	-
Budget Unit Totals	\$ 257,672,255	\$ 281,243,997	\$ 273,777,503	\$ 41,458,406	\$ 315,235,909	\$ (7,393,830)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
3,332,892	0	0	333,289	333,289	333,289	-	333,289
109,029	10,971	0	-	0	-	-	0
1,067,014	135,284	(75,865)	-	(75,865)	-	(75,865)	(75,865)
13,038	962	0	-	0	-	-	0
1,167,963	194,499	77,472	(499,665)	(422,193)	(422,193)	-	(422,193)
5,689,936	341,716	1,607	(166,376)	(164,769)	(88,904)	(75,865)	(164,769)
1,236,243	1,020	1,020	(1,380,393)	(1,379,373)	(1,379,373)	-	(1,379,373)
1,118	82	3,282	(3,978)	(696)	-	(696)	(696)
26,073	64,977	0	2,329	2,329	2,329	-	2,329
1,263,434	66,079	4,302	(1,382,042)	(1,377,740)	(1,377,044)	(696)	(1,377,740)
1,971,200	60,628	628	(116,678)	(116,050)	(116,050)	-	(116,050)
61,395	11,352	0	(33,074)	(33,074)	-	(33,074)	(33,074)
262,959	34,084	(35,577)	482	(35,095)	(35,095)	-	(35,095)
2,295,554	106,064	(34,949)	(149,270)	(184,219)	(151,145)	(33,074)	(184,219)
967,325	0	0	-	0	-	-	0
3,992,023	70,446	0	60,189	60,189	60,189	-	60,189
-	0	0	-	0	-	-	0
585,128	140,917	0	14,675	14,675	14,675	-	14,675
585,128	140,917	0	14,675	14,675	14,675	-	14,675
			186,450	186,450	186,450	-	186,450
			(16,076)	(16,076)	-	(16,076)	(16,076)
			6,368	6,368	6,368	-	6,368
			176,742	176,742	192,818	(16,076)	176,742
275,133,896	6,110,101	(1,283,729)	1,835,198	551,469	508,248	43,221	551,469
-	-	41,385,742	(41,385,742)	0	-	-	0
\$ 275,133,896	\$ 6,110,101	\$ 40,102,013	\$ (39,550,544)	\$ 551,469	\$ 508,248	\$ 43,221	\$ 551,469

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>COMMUNITY HEALTH, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 2,452,718,164	\$ 1,809,076,848	\$ 1,781,454,834	\$ (27,622,014)
Tobacco Funds	61,573,656	114,404,322	114,404,322	0
State Funds - Prior Year Carry-Over				
State General Funds - Prior Year	-	232,258,424	232,258,425	1
Federal Funds				
Medical Assistance Program	5,848,255,849	5,168,071,450	5,115,827,699	(52,243,751)
State Children's Insurance Program	261,193,434	249,579,070	224,728,218	(24,850,852)
Federal Funds Not Specifically Identified	-	10,415,927	-	(10,415,927)
American Recovery and Reinvestment Act of 2009				
Medical Assistance Program	-	531,448,984	497,037,627	(34,411,357)
Federal Funds Not Specifically Identified	-	596,057	595,805	(252)
Other Funds	3,654,872,662	3,325,477,779	3,208,900,324	(116,577,455)
Total Funds Available	<u>\$ 12,278,613,765</u>	<u>\$ 11,441,328,861</u>	<u>11,175,207,254</u>	<u>\$ (266,121,607)</u>
Expenditures				
Administration	\$ 426,660,620	\$ 408,609,134	350,727,923	\$ 57,881,211
Aged, Blind, and Disabled Medicaid	4,611,480,973	3,958,087,271	3,853,344,348	104,742,923
Health Care Access and Improvement	26,272,898	22,617,819	20,402,110	2,215,709
Indigent Care Trust Fund	398,662,493	419,851,274	387,790,999	32,060,275
Low-Income Medicaid	3,377,418,806	3,026,524,987	2,939,476,509	87,048,478
Nursing Home Provider Fees	335,870,759	438,224,621	438,224,621	0
PeachCare	341,864,111	301,433,543	273,915,605	27,517,938
State Health Benefit Plan	2,704,743,166	2,814,160,000	2,767,737,217	46,422,783
Composite Board of Medical Examiners	2,394,849	2,515,718	2,419,588	96,130
Georgia Board for Physician Workforce:				
Administration	855,498	662,876	475,879	186,997
Graduate Medical Education	9,853,061	9,002,811	8,853,110	149,701
Mercer School of Medicine	24,560,862	22,922,360	22,922,360	0
Morehouse School of Medicine	12,997,293	12,130,220	12,130,220	0
Undergraduate Medical Education	3,538,484	3,267,424	2,536,967	730,457
State Medical Education Board	1,439,892	1,318,803	1,258,980	59,823
Total Expenditures	<u>\$ 12,278,613,765</u>	<u>\$ 11,441,328,861</u>	<u>11,082,216,436</u>	<u>\$ 359,112,425</u>
Excess of Funds Available over Expenditures			92,990,818	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			101,261,232	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(101,261,232)	
Adjustments				
Prior Period Adjustments (Net)			27,192,718	
Ending Fund Balance - June 30			<u>\$ 120,183,536</u>	
Analysis of Fund Balance				
Reserved				
Indigent Care Trust Fund			\$ 29,320,647	
Medicaid Benefits			42,652,975	
Other Reserves				
Medicaid Fraud and Other			422,318	
Other			25,010,652	
Unreserved, Undesignated (Surplus)			22,776,944	
Total Ending Fund Balance - June 30			<u>\$ 120,183,536</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

COMMUNITY HEALTH DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation						
State General Funds	\$ 106,922,412	\$ 93,270,005	\$ 87,900,779	\$ -	\$ 87,900,779	\$ (5,369,226)
Federal Funds						
Medical Assistance Program	279,038,531	267,967,073	237,990,287	-	237,990,287	(29,976,786)
State Children's Insurance Program	18,154,035	23,916,885	19,176,323	-	19,176,323	(4,740,562)
Other Funds	22,545,642	23,455,171	14,452,809	18,320,924	32,773,733	9,318,562
Total Administration	426,660,620	408,609,134	359,520,198	18,320,924	377,841,122	(30,768,012)
Aged, Blind, and Disabled Medicaid						
State Appropriation						
State General Funds	1,138,859,171	843,887,077	838,481,009	-	838,481,009	(5,406,068)
State Funds - Prior Year Carry-Over						
State General Funds - Prior Year	-	87,547,278	-	87,547,278	87,547,278	0
Federal Funds						
Medical Assistance Program	2,933,475,960	2,461,880,908	2,427,704,681	-	2,427,704,681	(34,176,227)
American Recovery and Reinvestment Act of 2009						
Medical Assistance Program	-	252,913,218	257,919,048	-	257,919,048	5,005,830
Other Funds	539,145,842	311,858,790	229,071,227	-	229,071,227	(82,787,563)
Total Aged, Blind, and Disabled Medicaid	4,611,480,973	3,958,087,271	3,753,175,965	87,547,278	3,840,723,243	(117,364,028)
Health Care Access and Improvement						
State Appropriation						
State General Funds	14,984,060	11,057,612	11,057,612	-	11,057,612	0
Tobacco Funds	10,600,000	-	-	-	0	0
Federal Funds						
Medical Assistance Program	588,838	587,148	9,753,699	-	9,753,699	9,166,551
Federal Funds Not Specifically Identified	-	10,415,927	-	-	0	(10,415,927)
American Recovery and Reinvestment Act of 2009						
Federal Funds Not Specifically Identified	-	436,057	436,057	-	436,057	0
Other Funds	100,000	121,075	196,293	-	196,293	75,218
Total Health Care Access and Improvement	26,272,898	22,617,819	21,443,661	-	21,443,661	(1,174,158)
Indigent Care Trust Fund						
State Appropriation						
State General Funds	-	13,718,752	13,718,752	-	13,718,752	0
State Funds - Prior Year Carry-Over						
State General Funds - Prior Year	-	12,537,428	-	12,537,429	12,537,429	1
Federal Funds						
Medical Assistance Program	257,075,969	250,445,266	248,678,421	-	248,678,421	(1,766,845)
American Recovery and Reinvestment Act of 2009						
Medical Assistance Program	-	747,811	747,810	-	747,810	(1)
Other Funds	141,586,524	142,402,017	141,429,142	-	141,429,142	(972,875)
Total Indigent Care Trust Fund	398,662,493	419,851,274	404,574,125	12,537,429	417,111,554	(2,739,720)
Low-Income Medicaid						
State Appropriation						
State General Funds	916,833,695	598,075,056	584,356,304	-	584,356,304	(13,718,752)
Tobacco Funds	50,973,656	114,404,322	114,404,322	-	114,404,322	0
State Funds - Prior Year Carry-Over						
State General Funds - Prior Year	-	131,828,264	-	131,828,264	131,828,264	0
Federal Funds						
Medical Assistance Program	2,163,011,750	1,905,562,308	1,910,071,864	-	1,910,071,864	4,509,556
American Recovery and Reinvestment Act of 2009						
Medical Assistance Program	-	243,815,113	204,397,927	-	204,397,927	(39,417,186)
Other Funds	246,599,705	32,839,924	37,332,855	-	37,332,855	4,492,931
Total Low-Income Medicaid	3,377,418,806	3,026,524,987	2,850,563,272	131,828,264	2,982,391,536	(44,133,451)
Nursing Home Provider Fees						
State Appropriation						
State General Funds	120,805,958	122,623,032	122,623,032	-	122,623,032	0
Federal Funds						
Medical Assistance Program	215,064,801	281,628,747	281,628,747	-	281,628,747	0
American Recovery and Reinvestment Act of 2009						
Medical Assistance Program	-	33,972,842	33,972,842	-	33,972,842	0
Total Nursing Home Provider Fees	335,870,759	438,224,621	438,224,621	-	438,224,621	0
PeachCare						
State Appropriation						
State General Funds	98,672,929	75,100,571	73,073,034	-	73,073,034	(2,027,537)
State Funds - Prior Year Carry-Over						
State General Funds - Prior Year	-	345,454	-	345,454	345,454	0
Federal Funds						
State Children's Insurance Program	243,039,399	225,662,185	205,551,895	-	205,551,895	(20,110,290)
Other Funds	151,783	325,333	209,792	-	209,792	(115,541)
Total PeachCare	341,864,111	301,433,543	278,834,721	345,454	279,180,175	(22,253,368)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 80,643,029	\$ 12,626,976	\$ 7,257,750	\$ 10,087,829	\$ 17,345,579	\$ 17,345,579	\$ -	\$ 17,345,579
237,990,287	29,976,786	0	-	0	-	-	0
19,176,323	4,740,562	0	-	0	-	-	0
12,918,284	10,536,887	19,855,449	5,416,623	25,272,072	-	25,272,072	25,272,072
350,727,923	57,881,211	27,113,199	15,504,452	42,617,651	17,345,579	25,272,072	42,617,651
853,310,252	(9,423,175)	(14,829,243)	15,672,977	843,734	-	843,734	843,734
87,547,278	0	0	-	0	-	-	0
2,427,704,681	34,176,227	0	-	0	-	-	0
257,919,048	(5,005,830)	0	-	0	-	-	0
226,863,089	84,995,701	2,208,138	730,085	2,938,223	-	2,938,223	2,938,223
3,853,344,348	104,742,923	(12,621,105)	16,403,062	3,781,957	-	3,781,957	3,781,957
10,102,579	955,033	955,033	40,552	995,585	995,585	-	995,585
-	0	0	131,759	131,759	-	131,759	131,759
9,753,699	(9,166,551)	0	-	0	-	-	0
-	10,415,927	0	-	0	-	-	0
436,057	0	0	-	0	-	-	0
109,775	11,300	86,518	-	86,518	-	86,518	86,518
20,402,110	2,215,709	1,041,551	172,311	1,213,862	995,585	218,277	1,213,862
-	13,718,752	13,718,752	70	13,718,822	-	13,718,822	13,718,822
12,537,429	(1)	0	-	0	-	-	0
248,678,421	1,766,845	0	-	0	-	-	0
747,810	1	0	-	0	-	-	0
125,827,339	16,574,678	15,601,803	22	15,601,825	-	15,601,825	15,601,825
387,790,999	32,060,275	29,320,555	92	29,320,647	-	29,320,647	29,320,647
545,919,650	52,155,406	38,436,654	(4,500,757)	33,935,897	-	33,935,897	33,935,897
114,404,322	0	0	-	0	-	-	0
131,828,264	0	0	-	0	-	-	0
1,910,071,864	(4,509,556)	0	-	0	-	-	0
204,397,927	39,417,186	0	-	0	-	-	0
32,854,482	(14,558)	4,478,373	(2,691)	4,475,682	-	4,475,682	4,475,682
2,939,476,509	87,048,478	42,915,027	(4,503,448)	38,411,579	-	38,411,579	38,411,579
122,623,032	0	0	-	0	-	-	0
281,628,747	0	0	-	0	-	-	0
33,972,842	0	0	-	0	-	-	0
438,224,621	0	0	-	0	-	-	0
67,898,789	7,201,782	5,174,245	(550,644)	4,623,601	4,304,581	319,020	4,623,601
345,454	0	0	-	0	-	-	0
205,551,895	20,110,290	0	-	0	-	-	0
119,467	205,866	90,325	50,094	140,419	-	140,419	140,419
273,915,605	27,517,938	5,264,570	(500,550)	4,764,020	4,304,581	459,439	4,764,020

(continued)

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source (continued) Budget Fund For the Fiscal Year Ended June 30, 2009

COMMUNITY HEALTH DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
State Health Benefit Plan						
American Recovery and Reinvestment Act of 2009	-	160,000	159,748	-	159,748	(252)
Federal Funds Not Specifically Identified	-	-	-	-	-	-
Other Funds	2,704,743,166	2,814,000,000	2,767,520,090	-	2,767,520,090	(46,479,910)
Total State Health Benefit Plan	2,704,743,166	2,814,160,000	2,767,679,838	-	2,767,679,838	(46,480,162)
Composite Board of Medical Examiners						
State Appropriation	-	-	-	-	-	-
State General Funds	2,394,849	2,040,249	1,963,426	-	1,963,426	(76,823)
Other Funds	-	475,469	367,192	-	367,192	(108,277)
Total Composite Board of Medical Examiners	2,394,849	2,515,718	2,330,618	-	2,330,618	(185,100)
Georgia Board for Physician Workforce, Administration						
State Appropriation	-	-	-	-	-	-
State General Funds	855,498	662,876	529,328	-	529,328	(133,548)
Georgia Board for Physician Workforce, Graduate Medical Education						
State Appropriation	-	-	-	-	-	-
State General Funds	9,853,061	9,002,811	8,867,114	-	8,867,114	(135,697)
Georgia Board for Physician Workforce, Mercer School of Medicine						
State Appropriation	-	-	-	-	-	-
State General Funds	24,560,862	22,922,360	22,922,360	-	22,922,360	0
Georgia Board for Physician Workforce, Morehouse School of Medicine						
State Appropriation	-	-	-	-	-	-
State General Funds	12,997,293	12,130,220	12,130,220	-	12,130,220	0
Georgia Board for Physician Workforce, Undergraduate Medical Education						
State Appropriation	-	-	-	-	-	-
State General Funds	3,538,484	3,267,424	2,536,967	-	2,536,967	(730,457)
State Medical Education Board						
State Appropriation	-	-	-	-	-	-
State General Funds	1,439,892	1,318,803	1,294,897	-	1,294,897	(23,906)
Total Operating Activity	12,278,613,765	11,441,328,861	10,924,627,905	250,579,349	11,175,207,254	(266,121,607)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	101,261,232	101,261,232	-
Budget Unit Totals	\$ 12,278,613,765	\$ 11,441,328,861	\$ 10,924,627,905	\$ 351,840,581	\$ 11,276,468,486	\$ (266,121,607)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
159,748	252	0	-	0	-	-	0
2,767,577,469	46,422,531	(57,379)	-	(57,379)	-	(57,379)	(57,379)
2,767,737,217	46,422,783	(57,379)	-	(57,379)	-	(57,379)	(57,379)
1,947,350	92,899	16,076	7,825	23,901	23,901	-	23,901
472,238	3,231	(105,046)	105,046	0	-	-	0
2,419,588	96,130	(88,970)	112,871	23,901	23,901	-	23,901
475,879	186,997	53,449	24	53,473	53,473	-	53,473
8,853,110	149,701	14,004	-	14,004	14,004	-	14,004
22,922,360	0	0	-	0	-	-	0
12,130,220	0	0	-	0	-	-	0
2,536,967	730,457	0	-	0	-	-	0
1,258,980	59,823	35,917	3,904	39,821	39,821	-	39,821
11,082,216,436	359,112,425	92,990,818	27,192,718	120,183,536	22,776,944	97,406,592	120,183,536
-	-	101,261,232	(101,261,232)	0	-	-	0
\$ 11,082,216,436	\$ 359,112,425	\$ 194,252,050	\$ (74,068,514)	\$ 120,183,536	\$ 22,776,944	\$ 97,406,592	\$ 120,183,536

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

CORRECTIONS, DEPARTMENT OF	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Funds Available				
State Appropriation				
State General Funds	\$ 1,157,668,132	\$ 1,043,637,575	\$ 1,022,879,754	\$ (20,757,821)
State Funds - Prior Year Carry-Over				
State General Funds - Prior Year	-	760,843	760,843	0
Federal Funds				
Federal Funds Not Specifically Identified	8,199,776	12,123,125	9,132,213	(2,990,912)
American Recovery and Reinvestment Act of 2009				
Federal Funds Not Specifically Identified	-	10,000,000	10,000,000	0
Other Funds	56,556,266	67,555,546	68,222,715	667,169
Total Funds Available	\$ 1,222,424,174	\$ 1,134,077,089	1,110,995,525	\$ (23,081,564)
Expenditures				
Administration	\$ 59,664,864	\$ 55,010,703	54,749,196	\$ 261,507
Bainbridge PSATC	6,713,296	6,019,902	5,569,268	450,634
Food and Farm Operations	16,192,358	15,137,279	14,705,500	431,779
Health	229,659,538	231,943,866	209,750,191	22,193,675
Jail Subsidy	6,196,724	15,264,857	15,264,855	2
Offender Management	44,642,613	42,307,322	42,278,323	28,999
Parole Revocation Centers	5,081,855	4,989,158	4,979,098	10,060
Private Prisons	85,297,250	81,584,359	81,584,359	0
Probation Detention Centers	53,569,271	40,500,867	38,425,754	2,075,113
Probation Diversion Centers	11,148,337	1,611,284	1,447,651	163,633
Probation Supervision	86,970,888	80,787,116	79,216,069	1,571,047
State Prisons	588,588,959	532,055,919	526,914,149	5,141,770
Transition Centers	28,698,221	26,864,457	26,182,248	682,209
Total Expenditures	\$ 1,222,424,174	\$ 1,134,077,089	1,101,066,661	\$ 33,010,428
Excess of Funds Available over Expenditures			9,928,864	
Beginning Fund Balance - July 1				
Prior Year Reserves Not Available for Expenditure				
Inventories			11,807,393	
Unreserved, Undesignated (Surplus)			2,057,050	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(2,057,050)	
Adjustments				
Prior Period Adjustments (Net)			(7,271,987)	
Decrease in Inventories			(5,357,757)	
Ending Fund Balance - June 30			\$ 9,106,513	
Analysis of Fund Balance				
Reserved				
Inventories			\$ 6,449,636	
Other Reserves				
Callaway Foundation			172	
DEA Confiscated Funds			1,979,744	
Follett Corp Prison Prevention			16,238	
Inmate Store Fund			476,224	
Insurance Proceeds			40,756	
NWS Order Registry Settlement			92	
Regional Fugitive Task Force			113,651	
Singletary Foundation			30,000	
Unreserved, Undesignated (Surplus)			0	
Total Ending Fund Balance - June 30			\$ 9,106,513	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

CORRECTIONS, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation						
State General Funds	\$ 55,017,209	\$ 50,831,058	\$ 50,831,058	\$ -	\$ 50,831,058	\$ 0
Federal Funds						
Federal Funds Not Specifically Identified	2,872,421	2,689,904	768,555	-	768,555	(1,921,349)
Other Funds	1,775,234	1,489,741	11,078,825	41,517	11,120,342	9,630,601
Total Administration	59,664,864	55,010,703	62,678,438	41,517	62,719,955	7,709,252
Bainbridge PSATC						
State Appropriation						
State General Funds	6,408,425	5,728,094	5,461,094	-	5,461,094	(267,000)
Federal Funds						
Federal Funds Not Specifically Identified	20,743	20,743	20,743	-	20,743	0
Other Funds	284,128	271,065	117,638	-	117,638	(153,427)
Total Bainbridge PSATC	6,713,296	6,019,902	5,599,475	-	5,599,475	(420,427)
Food and Farm Operations						
State Appropriation						
State General Funds	14,017,358	12,597,084	12,597,084	-	12,597,084	0
State Funds - Prior Year Carry-Over						
State General Funds - Prior Year	-	12,442	-	12,442	12,442	0
Federal Funds						
Federal Funds Not Specifically Identified	-	22,050	(288,300)	-	(288,300)	(310,350)
Other Funds	2,175,000	2,505,703	2,089,635	1,158,404	3,248,039	742,336
Total Food and Farm Operations	16,192,358	15,137,279	14,398,419	1,170,846	15,569,265	431,986
Health						
State Appropriation						
State General Funds	218,169,039	213,518,571	195,060,750	-	195,060,750	(18,457,821)
State Funds - Prior Year Carry-Over						
State General Funds - Prior Year	-	12,540	-	12,540	12,540	0
Federal Funds						
Federal Funds Not Specifically Identified	100,000	-	-	-	0	0
American Recovery and Reinvestment Act of 2009						
Federal Funds Not Specifically Identified	-	10,000,000	10,000,000	-	10,000,000	0
Other Funds	11,390,499	8,412,755	4,683,327	-	4,683,327	(3,729,428)
Total Health	229,659,538	231,943,866	209,744,077	12,540	209,756,617	(22,187,249)
Jail Subsidy						
State Appropriation						
State General Funds	6,196,724	8,596,724	8,596,724	-	8,596,724	0
Federal Funds						
Federal Funds Not Specifically Identified	-	4,194,916	4,194,915	-	4,194,915	(1)
Other Funds	-	2,473,217	2,473,216	-	2,473,216	(1)
Total Jail Subsidy	6,196,724	15,264,857	15,264,855	-	15,264,855	(2)
Offender Management						
State Appropriation						
State General Funds	44,612,613	42,198,133	42,198,133	-	42,198,133	0
Federal Funds						
Federal Funds Not Specifically Identified	-	-	-	-	0	0
Other Funds	30,000	109,189	195,286	-	195,286	86,097
Total Offender Management	44,642,613	42,307,322	42,393,419	-	42,393,419	86,097
Parole Revocation Centers						
State Appropriation						
State General Funds	4,658,760	4,129,176	4,129,176	-	4,129,176	0
Federal Funds						
Federal Funds Not Specifically Identified	10,510	10,510	3,010	-	3,010	(7,500)
Other Funds	412,585	849,472	848,607	-	848,607	(865)
Total Parole Revocation Centers	5,081,855	4,989,158	4,980,793	-	4,980,793	(8,365)
Private Prisons						
State Appropriation						
State General Funds	85,297,250	81,584,359	81,584,359	-	81,584,359	0
Probation Detention Centers						
State Appropriation						
State General Funds	46,960,470	33,781,623	33,781,623	-	33,781,623	0
Federal Funds						
Federal Funds Not Specifically Identified	455,095	455,095	371,618	-	371,618	(83,477)
Other Funds	6,153,706	6,264,149	4,446,085	-	4,446,085	(1,818,064)
Total Probation Detention Centers	53,569,271	40,500,867	38,599,326	-	38,599,326	(1,901,541)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
\$ 50,825,960	\$ 5,098	\$ 5,098	\$ (577,894)	\$ -	\$ (572,796)	\$ (572,796)	\$ -	\$ (572,796)
2,437,930	251,974	(1,669,375)	(15,274,716)	-	(16,944,091)	-	(16,944,091)	(16,944,091)
1,485,306	4,435	9,635,036	(7,202,316)	-	2,432,720	570,998	1,861,722	2,432,720
54,749,196	261,507	7,970,759	(23,054,926)	-	(15,084,167)	(1,798)	(15,082,369)	(15,084,167)
5,457,685	270,409	3,409	(1,549)	-	1,860	1,860	-	1,860
20,743	0	0	(362)	-	(362)	-	(362)	(362)
90,840	180,225	26,798	(22,656)	-	4,142	-	4,142	4,142
5,569,268	450,634	30,207	(24,567)	-	5,640	1,860	3,780	5,640
12,597,084	0	0	8,573	-	8,573	8,573	-	8,573
12,440	2	2	-	-	2	2	-	2
6,341	15,709	(294,641)	15,903,581	-	15,608,940	-	15,608,940	15,608,940
2,089,635	416,068	1,158,404	55,714	-	1,214,118	-	1,214,118	1,214,118
14,705,500	431,779	863,765	15,967,868	-	16,831,633	8,575	16,823,058	16,831,633
195,055,260	18,463,311	5,490	8,151	-	13,641	13,641	-	13,641
12,540	0	0	-	-	0	-	-	0
-	0	0	-	-	0	-	-	0
10,000,000	0	0	-	-	0	-	-	0
4,682,391	3,730,364	936	65,311	-	66,247	-	66,247	66,247
209,750,191	22,193,675	6,426	73,462	-	79,888	13,641	66,247	79,888
8,596,724	0	0	-	-	0	-	-	0
4,194,915	1	0	-	-	0	-	-	0
2,473,216	1	0	-	-	0	-	-	0
15,264,855	2	0	-	-	0	-	-	0
42,196,689	1,444	1,444	30,451	-	31,895	31,895	-	31,895
-	0	0	144	-	144	-	144	144
81,634	27,555	113,652	(5,505)	-	108,147	-	108,147	108,147
42,278,323	28,999	115,096	25,090	-	140,186	31,895	108,291	140,186
4,127,481	1,695	1,695	-	-	1,695	1,695	-	1,695
3,010	7,500	0	-	-	0	-	-	0
848,607	865	0	-	-	0	-	-	0
4,979,098	10,060	1,695	-	-	1,695	1,695	-	1,695
81,584,359	0	0	21,529	-	21,529	21,529	-	21,529
33,769,740	11,883	11,883	45,927	-	57,810	57,810	-	57,810
371,618	83,477	0	6,470	-	6,470	-	6,470	6,470
4,284,396	1,979,753	161,689	(337,702)	-	(176,013)	-	(176,013)	(176,013)
38,425,754	2,075,113	173,572	(285,305)	-	(111,733)	57,810	(169,543)	(111,733)

(continued)

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source (continued) Budget Fund For the Fiscal Year Ended June 30, 2009

CORRECTIONS, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Probation Diversion Centers						
State Appropriation						
State General Funds	7,628,790	1,551,353	1,388,353	-	1,388,353	(163,000)
Other Funds	3,519,547	59,931	60,491	-	60,491	560
Total Probation Diversion Centers	11,148,337	1,611,284	1,448,844	-	1,448,844	(162,440)
Probation Supervision						
State Appropriation						
State General Funds	86,521,774	79,879,617	78,379,617	-	78,379,617	(1,500,000)
Federal Funds						
Federal Funds Not Specifically Identified	290,000	96,974	96,971	-	96,971	(3)
Other Funds	159,114	810,525	741,346	-	741,346	(69,179)
Total Probation Supervision	86,970,888	80,787,116	79,217,934	-	79,217,934	(1,569,182)
State Prisons						
State Appropriation						
State General Funds	553,749,700	482,781,514	482,781,514	-	482,781,514	0
State Funds - Prior Year Carry-Over						
State General Funds - Prior Year	-	735,861	-	735,861	735,861	0
Federal Funds						
Federal Funds Not Specifically Identified	4,451,007	4,632,933	3,964,701	-	3,964,701	(668,232)
Other Funds	30,388,252	43,905,611	40,196,584	-	40,196,584	(3,709,027)
Total State Prisons	588,588,959	532,055,919	526,942,799	735,861	527,678,660	(4,377,259)
Transition Centers						
State Appropriation						
State General Funds	28,430,020	26,460,269	26,090,269	-	26,090,269	(370,000)
Other Funds	268,201	404,188	91,754	-	91,754	(312,434)
Total Transition Centers	28,698,221	26,864,457	26,182,023	-	26,182,023	(682,434)
Program Not Identified						
State Appropriation						
State General Funds						
Federal Funds						
Federal Funds Not Specifically Identified						
Other Funds						
Total Program Not Identified						
Total Operating Activity	1,222,424,174	1,134,077,089	1,109,034,761	1,960,764	1,110,995,525	(23,081,564)
Prior Year Reserves Not Available for Expenditure						
Inventories	-	-	-	11,807,393	11,807,393	-
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	2,057,050	2,057,050	-
Budget Unit Totals	\$ 1,222,424,174	\$ 1,134,077,089	\$ 1,109,034,761	\$ 15,825,207	\$ 1,124,859,968	\$ (23,081,564)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
1,387,720	163,633	633	4,075	-	4,708	4,708	-	4,708
59,931	0	560	12,284	-	12,844	-	12,844	12,844
1,447,651	163,633	1,193	16,359	-	17,552	4,708	12,844	17,552
78,377,752	1,501,865	1,865	34,673	-	36,538	36,538	-	36,538
96,971	3	0	-	-	0	-	-	0
741,346	69,179	0	4,136	-	4,136	-	4,136	4,136
79,216,069	1,571,047	1,865	38,809	-	40,674	36,538	4,136	40,674
482,775,478	6,036	6,036	130,607	-	136,643	136,643	-	136,643
735,860	1	1	-	-	1	1	-	1
3,964,701	668,232	0	2,378,970	-	2,378,970	-	2,378,970	2,378,970
39,438,110	4,467,501	758,474	120,129	-	878,603	-	878,603	878,603
526,914,149	5,141,770	764,511	2,629,706	-	3,394,217	136,644	3,257,573	3,394,217
26,089,974	370,295	295	880	-	1,175	1,175	-	1,175
92,274	311,914	(520)	1,520	-	1,000	-	1,000	1,000
26,182,248	682,209	(225)	2,400	-	2,175	1,175	1,000	2,175
			(314,272)	-	(314,272)	(314,272)	-	(314,272)
			(1,050,072)	-	(1,050,072)	-	(1,050,072)	(1,050,072)
			(1,318,068)	-	(1,318,068)	-	(1,318,068)	(1,318,068)
			(2,682,412)	-	(2,682,412)	(314,272)	(2,368,140)	(2,682,412)
1,101,066,661	33,010,428	9,928,864	(7,271,987)	-	2,656,877	-	2,656,877	2,656,877
-	-	11,807,393	-	(5,357,757)	6,449,636	-	6,449,636	6,449,636
-	-	2,057,050	(2,057,050)	-	0	-	-	0
\$ 1,101,066,661	\$ 33,010,428	\$ 23,793,307	\$ (9,329,037)	\$ (5,357,757)	\$ 9,106,513	\$ 0	\$ 9,106,513	\$ 9,106,513

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>DEFENSE, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 11,716,641	\$ 10,351,062	\$ 10,143,291	\$ (207,771)
Federal Funds				
Federal Funds Not Specifically Identified	28,312,701	34,217,626	38,189,690	3,972,064
American Recovery and Reinvestment Act of 2009				
Federal Funds Not Specifically Identified	-	3,138,451	3,138,451	0
Other Funds	816,341	2,749,382	3,927,927	1,178,545
Total Funds Available	<u>\$ 40,845,683</u>	<u>\$ 50,456,521</u>	<u>55,399,359</u>	<u>\$ 4,942,838</u>
Expenditures				
Administration	\$ 1,735,935	\$ 1,506,090	1,470,520	\$ 35,570
Military Readiness	25,969,077	37,185,503	37,028,651	156,852
Youth Educational Services	13,140,671	11,764,928	11,579,430	185,498
Total Expenditures	<u>\$ 40,845,683</u>	<u>\$ 50,456,521</u>	<u>50,078,601</u>	<u>\$ 377,920</u>
Excess of Funds Available over Expenditures			5,320,758	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			54,753	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(54,753)	
Adjustments				
Prior Period Adjustments (Net)			(2,871,327)	
Ending Fund Balance - June 30			<u>\$ 2,449,431</u>	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 503,420	
Other Reserves				
Armory Funds			832,851	
Asset Seizures			37,073	
Billeting Funds			995,016	
Unreserved, Undesignated (Surplus)			81,071	
Total Ending Fund Balance - June 30			<u>\$ 2,449,431</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

DEFENSE, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation						
State General Funds	\$ 1,326,490	\$ 1,077,349	\$ (897,147)	\$ -	\$ (897,147)	\$ (1,974,496)
Federal Funds						
Federal Funds Not Specifically Identified	409,445	428,741	1,992,605	-	1,992,605	1,563,864
Total Administration	1,735,935	1,506,090	1,095,458	-	1,095,458	(410,632)
Military Readiness						
State Appropriation						
State General Funds	5,052,603	4,620,778	5,617,856	-	5,617,856	997,078
Federal Funds						
Federal Funds Not Specifically Identified	20,100,133	26,676,892	28,823,723	127,297	28,951,020	2,274,128
American Recovery and Reinvestment Act of 2009						
Federal Funds Not Specifically Identified	-	3,138,451	3,138,451	-	3,138,451	0
Other Funds	816,341	2,749,382	2,360,284	1,567,643	3,927,927	1,178,545
Total Military Readiness	25,969,077	37,185,503	39,940,314	1,694,940	41,635,254	4,449,751
Youth Educational Services						
State Appropriation						
State General Funds	5,337,548	4,652,935	5,422,582	-	5,422,582	769,647
Federal Funds						
Federal Funds Not Specifically Identified	7,803,123	7,111,993	7,246,065	-	7,246,065	134,072
Total Youth Educational Services	13,140,671	11,764,928	12,668,647	-	12,668,647	903,719
Program Not Identified						
State Appropriation						
State General Funds						
Federal Funds						
Federal Funds Not Specifically Identified						
Other Funds						
Total Program Not Identified						
Total Operating Activity	40,845,683	50,456,521	53,704,419	1,694,940	55,399,359	4,942,838
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	54,753	54,753	-
Budget Unit Totals	\$ 40,845,683	\$ 50,456,521	\$ 53,704,419	\$ 1,749,693	\$ 55,454,112	\$ 4,942,838

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 1,041,814	\$ 35,535	\$ (1,938,961)	\$ 1,944,532	\$ 5,571	\$ 5,571	\$ -	\$ 5,571
428,706	35	1,563,899	(1,546,286)	17,613	-	17,613	17,613
1,470,520	35,570	(375,062)	398,246	23,184	5,571	17,613	23,184
4,612,069	8,709	1,005,787	(943,567)	62,220	62,220	-	62,220
26,621,534	55,358	2,329,486	(1,831,871)	497,615	-	497,615	497,615
3,138,451	0	0	-	0	-	-	0
2,656,597	92,785	1,271,330	491,400	1,762,730	833	1,761,897	1,762,730
37,028,651	156,852	4,606,603	(2,284,038)	2,322,565	63,053	2,259,512	2,322,565
4,475,798	177,137	946,784	(934,824)	11,960	11,960	-	11,960
7,103,632	8,361	142,433	(142,433)	0	-	-	0
11,579,430	185,498	1,089,217	(1,077,257)	11,960	11,960	-	11,960
			487	487	487	-	487
			(11,808)	(11,808)	-	(11,808)	(11,808)
			103,043	103,043	-	103,043	103,043
			91,722	91,722	487	91,235	91,722
50,078,601	377,920	5,320,758	(2,871,327)	2,449,431	81,071	2,368,360	2,449,431
-	-	54,753	(54,753)	0	-	-	0
\$ 50,078,601	\$ 377,920	\$ 5,375,511	\$ (2,926,080)	\$ 2,449,431	\$ 81,071	\$ 2,368,360	\$ 2,449,431

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>DRIVER SERVICES, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 62,791,511	\$ 55,246,817	\$ 54,198,428	\$ (1,048,389)
Federal Funds				
Federal Funds Not Specifically Identified	-	1,072,836	1,071,725	(1,111)
Other Funds	2,844,040	3,381,310	3,365,115	(16,195)
Total Funds Available	\$ 65,635,551	\$ 59,700,963	58,635,268	\$ (1,065,695)
Expenditures				
Customer Service Support	\$ 9,897,859	\$ 8,996,329	8,846,329	\$ 150,000
License Issuance	50,798,760	46,574,002	45,525,613	1,048,389
Regulatory Compliance	4,938,932	4,130,632	3,830,223	300,409
Total Expenditures	\$ 65,635,551	\$ 59,700,963	58,202,165	\$ 1,498,798
Excess of Funds Available over Expenditures			433,103	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			139,227	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(139,227)	
Adjustments				
Prior Period Adjustments (Net)			7,833	
Ending Fund Balance - June 30			\$ 440,936	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			\$ 440,936	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

<u>DRIVER SERVICES, DEPARTMENT OF</u>	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Customer Service Support						
State Appropriation						
State General Funds	\$ 9,397,002	\$ 8,430,234	\$ 8,280,234	\$ -	\$ 8,280,234	\$ (150,000)
Other Funds	500,857	566,095	566,095	-	566,095	0
Total Customer Service Support	9,897,859	8,996,329	8,846,329	-	8,846,329	(150,000)
License Issuance						
State Appropriation						
State General Funds	48,970,925	43,326,970	42,428,581	-	42,428,581	(898,389)
Federal Funds						
Federal Funds Not Specifically Identified	-	984,550	984,550	-	984,550	0
Other Funds	1,827,835	2,262,482	2,262,482	-	2,262,482	0
Total License Issuance	50,798,760	46,574,002	45,675,613	-	45,675,613	(898,389)
Regulatory Compliance						
State Appropriation						
State General Funds	4,423,584	3,489,613	3,489,613	-	3,489,613	0
Federal Funds						
Federal Funds Not Specifically Identified	-	88,286	87,175	-	87,175	(1,111)
Other Funds	515,348	552,733	536,538	-	536,538	(16,195)
Total Regulatory Compliance	4,938,932	4,130,632	4,113,326	-	4,113,326	(17,306)
Total Operating Activity	65,635,551	59,700,963	58,635,268	-	58,635,268	(1,065,695)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	139,227	139,227	-
Budget Unit Totals	\$ 65,635,551	\$ 59,700,963	\$ 58,635,268	\$ 139,227	\$ 58,774,495	\$ (1,065,695)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 8,280,234	\$ 150,000	\$ 0	\$ 4,763	\$ 4,763	\$ 4,763	\$ -	\$ 4,763
566,095	0	0	-	0	-	-	0
8,846,329	150,000	0	4,763	4,763	4,763	-	4,763
42,278,581	1,048,389	150,000	1,694	151,694	151,694	-	151,694
984,550	0	0	-	0	-	-	0
2,262,482	0	0	265	265	265	-	265
45,525,613	1,048,389	150,000	1,959	151,959	151,959	-	151,959
3,489,613	0	0	-	0	-	-	0
88,286	0	(1,111)	1,111	0	-	-	0
252,324	300,409	284,214	-	284,214	284,214	-	284,214
3,830,223	300,409	283,103	1,111	284,214	284,214	-	284,214
58,202,165	1,498,798	433,103	7,833	440,936	440,936	-	440,936
-	-	139,227	(139,227)	0	-	-	0
\$ 58,202,165	\$ 1,498,798	\$ 572,330	\$ (131,394)	\$ 440,936	\$ 440,936	\$ 0	\$ 440,936

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>EARLY CARE AND LEARNING, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 4,574,106	\$ 3,768,843	\$ 3,717,899	\$ (50,944)
Lottery Funds	337,018,148	333,389,096	333,389,096	0
Federal Funds				
Child Care and Development Block Grant	210,000	18,897,877	18,894,982	(2,895)
Federal Funds Not Specifically Identified	121,750,886	111,062,749	111,057,264	(5,485)
Other Funds	155,000	150,506	151,575	1,069
Total Funds Available	<u>\$ 463,708,140</u>	<u>\$ 467,269,071</u>	<u>467,210,816</u>	<u>\$ (58,255)</u>
Expenditures				
Child Care Services	\$ 8,652,023	\$ 8,029,968	7,972,560	\$ 57,408
Nutrition	98,000,000	110,777,804	110,777,804	0
Pre-Kindergarten Program	337,685,971	333,802,395	331,955,553	1,846,842
Quality Initiatives	19,370,146	14,658,904	14,658,904	0
Total Expenditures	<u>\$ 463,708,140</u>	<u>\$ 467,269,071</u>	<u>465,364,821</u>	<u>\$ 1,904,250</u>
Excess of Funds Available over Expenditures			1,845,995	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			651,415	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(651,415)	
Adjustments				
Prior Period Adjustments (Net)			312,184	
Ending Fund Balance - June 30			<u>\$ 2,158,179</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)				
Regular			\$ 7,532	
Lottery for Education			2,150,647	
Total Ending Fund Balance - June 30			<u>\$ 2,158,179</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

EARLY CARE AND LEARNING, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Child Care Services						
State Appropriation						
State General Funds	\$ 4,574,106	\$ 3,768,843	\$ 3,717,899	\$ -	\$ 3,717,899	\$ (50,944)
Federal Funds						
Child Care and Development Block Grant	210,000	4,243,924	4,243,923	-	4,243,923	(1)
Federal Funds Not Specifically Identified	3,712,917	-	-	-	0	0
Other	155,000	17,201	11,423	5,777	17,200	(1)
Total Child Care Services	8,652,023	8,029,968	7,973,245	5,777	7,979,022	(50,946)
Nutrition						
Federal Funds						
Federal Funds Not Specifically Identified	98,000,000	110,777,804	110,772,358	-	110,772,358	(5,446)
Pre-Kindergarten Program						
State Appropriation						
Lottery Funds	337,018,148	333,389,096	333,389,096	-	333,389,096	0
Federal Funds						
Child Care and Development Block Grant	-	128,354	128,354	-	128,354	0
Federal Funds Not Specifically Identified	667,823	284,945	284,906	-	284,906	(39)
Other	-	-	1,070	-	1,070	1,070
Total Pre-Kindergarten Program	337,685,971	333,802,395	333,803,426	-	333,803,426	1,031
Quality Initiatives						
Federal Funds						
Child Care and Development Block Grant	-	14,525,599	14,522,705	-	14,522,705	(2,894)
Federal Funds Not Specifically Identified	19,370,146	-	-	-	0	0
Other Funds	-	133,305	133,305	-	133,305	0
Total Quality Initiatives	19,370,146	14,658,904	14,656,010	-	14,656,010	(2,894)
Total Operating Activity	463,708,140	467,269,071	467,205,039	5,777	467,210,816	(58,255)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	651,415	651,415	-
Budget Unit Totals	\$ 463,708,140	\$ 467,269,071	\$ 467,205,039	\$ 657,192	\$ 467,862,231	\$ (58,255)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 3,717,899	\$ 50,944	\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ 0
4,243,923	1	0	-	0	-	-	0
-	0	0	-	0	-	-	0
10,738	6,463	6,462	-	6,462	6,462	-	6,462
7,972,560	57,408	6,462	-	6,462	6,462	-	6,462
110,777,804	0	(5,446)	5,446	0	-	-	0
331,542,255	1,846,841	1,846,841	303,806	2,150,647	2,150,647	-	2,150,647
128,354	0	0	-	0	-	-	0
284,944	1	(38)	38	0	-	-	0
-	0	1,070	-	1,070	1,070	-	1,070
331,955,553	1,846,842	1,847,873	303,844	2,151,717	2,151,717	-	2,151,717
14,525,599	0	(2,894)	2,894	0	-	-	0
-	0	0	-	0	-	-	0
133,305	0	0	-	0	-	-	0
14,658,904	0	(2,894)	2,894	0	-	-	0
465,364,821	1,904,250	1,845,995	312,184	2,158,179	2,158,179	-	2,158,179
-	-	651,415	(651,415)	0	-	-	0
\$ 465,364,821	\$ 1,904,250	\$ 2,497,410	\$ (339,231)	\$ 2,158,179	\$ 2,158,179	\$ 0	\$ 2,158,179

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>ECONOMIC DEVELOPMENT, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 39,581,672	\$ 31,729,026	\$ 31,173,321	\$ (555,705)
Other Funds	20,244	3,315,714	3,315,714	0
Total Funds Available	<u>\$ 39,601,916</u>	<u>\$ 35,044,740</u>	<u>34,489,035</u>	<u>\$ (555,705)</u>
Expenditures				
Administration	\$ 6,232,628	\$ 4,919,905	4,639,706	\$ 280,199
Business Recruitment and Expansion	11,256,519	12,584,156	12,493,280	90,876
Film, Video and Music	1,197,025	1,027,227	1,014,667	12,560
Innovation and Technology	1,932,504	1,515,825	1,480,445	35,380
International Relations and Trade	2,440,966	2,022,863	2,017,615	5,248
Small and Minority Business Development	979,148	853,288	836,077	17,211
Tourism	13,460,178	10,482,394	10,397,573	84,821
Payments to Aviation Hall of Fame	50,000	44,550	43,590	960
Payments to Golf Hall of Fame	110,000	98,010	96,065	1,945
Payments to Georgia Medical Center Authority	414,189	290,675	285,267	5,408
Payments to Georgia Music Hall of Fame	826,790	650,437	638,550	11,887
Payments to Georgia Sports Hall of Fame Authority	651,969	510,860	502,313	8,547
Civil War Commission	50,000	44,550	43,590	960
Total Expenditures	<u>\$ 39,601,916</u>	<u>\$ 35,044,740</u>	<u>34,488,738</u>	<u>\$ 556,002</u>
Excess of Funds Available over Expenditures			297	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			466,859	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008				(466,859)
Adjustments				
Prior Period Adjustments (Net)			11,120	
Ending Fund Balance - June 30			<u>\$ 11,417</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			<u>\$ 11,417</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

ECONOMIC DEVELOPMENT, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation						
State General Funds	\$ 6,232,628	\$ 4,919,905	\$ 4,640,003	\$ -	\$ 4,640,003	\$ (279,902)
Business Recruitment and Expansion						
State Appropriation						
State General Funds	11,256,519	9,388,687	9,297,811	-	9,297,811	(90,876)
Other Funds		3,195,469	3,195,469	-	3,195,469	0
Total Business Recruitment and Expansion	11,256,519	12,584,156	12,493,280	-	12,493,280	(90,876)
Film, Video and Music						
State Appropriation						
State General Funds	1,197,025	1,027,227	1,014,667	-	1,014,667	(12,560)
Innovation and Technology						
State Appropriation						
State General Funds	1,932,504	1,515,825	1,480,445	-	1,480,445	(35,380)
International Relations and Trade						
State Appropriation						
State General Funds	2,440,966	2,022,863	2,017,615	-	2,017,615	(5,248)
Small and Minority Business Development						
State Appropriation						
State General Funds	958,904	833,044	815,833	-	815,833	(17,211)
Other Funds	20,244	20,244	20,244	-	20,244	0
Total Small and Minority Business Development	979,148	853,288	836,077	-	836,077	(17,211)
Tourism						
State Appropriation						
State General Funds	13,460,178	10,382,393	10,297,572	-	10,297,572	(84,821)
Other Funds	-	100,001	100,001	-	100,001	0
Total Tourism	13,460,178	10,482,394	10,397,573	-	10,397,573	(84,821)
Payments to Aviation Hall of Fame						
State Appropriation						
State General Funds	50,000	44,550	43,590	-	43,590	(960)
Payments to Golf Hall of Fame						
State Appropriation						
State General Funds	110,000	98,010	96,065	-	96,065	(1,945)
Payments to Georgia Medical Center Authority						
State Appropriation						
State General Funds	414,189	290,675	285,267	-	285,267	(5,408)
Payments to Georgia Music Hall of Fame						
State Appropriation						
State General Funds	826,790	650,437	638,550	-	638,550	(11,887)
Payments to Georgia Sports Hall of Fame Authority						
State Appropriation						
State General Funds	651,969	510,860	502,313	-	502,313	(8,547)
Civil War Commission						
State Appropriation						
State General Funds	50,000	44,550	43,590	-	43,590	(960)
Program Not Identified						
State Appropriation						
State General Funds						
Total Operating Activity	39,601,916	35,044,740	34,489,035	-	34,489,035	(555,705)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	466,859	466,859	-
Budget Unit Totals	\$ 39,601,916	\$ 35,044,740	\$ 34,489,035	\$ 466,859	\$ 34,955,894	\$ (555,705)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 4,639,706	\$ 280,199	\$ 297	\$ 984	\$ 1,281	\$ 1,281	\$ -	\$ 1,281
9,297,811	90,876	0	1,989	1,989	1,989	-	1,989
3,195,469	0	0	-	0	-	-	0
12,493,280	90,876	0	1,989	1,989	1,989	-	1,989
1,014,667	12,560	0	11	11	11	-	11
1,480,445	35,380	0	28	28	28	-	28
2,017,615	5,248	0	3,715	3,715	3,715	-	3,715
815,833	17,211	0	1,735	1,735	1,735	-	1,735
20,244	0	0	-	0	-	-	0
836,077	17,211	0	1,735	1,735	1,735	-	1,735
10,297,572	84,821	0	2,618	2,618	2,618	-	2,618
100,001	0	0	-	0	-	-	0
10,397,573	84,821	0	2,618	2,618	2,618	-	2,618
43,590	960	0	-	0	-	-	0
96,065	1,945	0	-	0	-	-	0
285,267	5,408	0	-	0	-	-	0
638,550	11,887	0	-	0	-	-	0
502,313	8,547	0	-	0	-	-	0
43,590	960	0	-	0	-	-	0
			40	40	40	-	40
34,488,738	556,002	297	11,120	11,417	11,417	-	11,417
-	-	466,859	(466,859)	0	-	-	0
\$ 34,488,738	\$ 556,002	\$ 467,156	\$ (455,739)	\$ 11,417	\$ 11,417	\$ 0	\$ 11,417

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

EDUCATION, DEPARTMENT OF	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Funds Available				
State Appropriation				
State General Funds	\$ 8,195,597,771	\$ 7,506,343,096	\$ 7,354,847,076	\$ (151,496,020)
Federal Funds				
Federal Funds Not Specifically Identified	1,631,199,767	1,785,855,701	1,515,713,368	(270,142,333)
American Recovery and Reinvestment Act of 2009				
Federal Funds Not Specifically Identified	-	162,351,985	162,351,154	(831)
Other Funds	26,848,083	29,478,097	17,468,179	(12,009,918)
Total Funds Available	\$ 9,853,645,621	\$ 9,484,028,879	9,050,379,777	\$ (433,649,102)
Expenditures				
Academic Coach	\$ 5,244,353	\$ 3,278,492	2,525,895	\$ 752,597
Agricultural Education	12,652,201	12,106,355	9,386,941	2,719,414
Central Office	102,653,284	112,408,061	70,750,150	41,657,911
Charter Schools	10,845,884	10,195,883	5,641,979	4,553,904
Communities in Schools	1,320,623	1,173,347	1,173,347	0
Curriculum Development	1,574,833	1,378,447	1,114,744	263,703
Dropout Prevention	53,174,636	49,513,321	49,071,908	441,413
Equalization	548,529,543	556,507,932	556,507,932	0
Federal Programs	1,024,026,289	1,081,426,079	1,007,753,224	73,672,855
Foreign Language	384,375	-	-	0
Georgia Learning Resources System (GLRS)	8,351,576	13,144,460	8,301,805	4,842,655
Georgia Virtual School	4,845,575	5,603,268	3,491,948	2,111,320
Georgia Youth Science and Technology	250,000	250,000	225,000	25,000
Governor's Honors Program	1,443,893	1,330,574	1,218,511	112,063
Information Technology Services	7,217,319	6,849,088	6,849,088	0
Local Five Mill Share - Quality Basic Education	(1,690,849,786)	(1,689,780,568)	(1,689,780,574)	6
National Board Certification	12,294,628	13,294,628	12,893,991	400,637
National Science Center and Foundation	750,000	712,500	675,000	37,500
Non-Quality Basic Education Grants	28,625,373	27,847,020	26,339,499	1,507,521
Nutrition	508,712,754	577,307,636	540,728,290	36,579,346
Preschool Handicapped	30,358,072	29,250,869	29,250,091	778
Pupil Transportation	170,943,051	170,943,051	167,098,251	3,844,800
Quality Basic Education Program	8,480,835,299	8,088,936,831	7,948,207,531	140,729,300
Regional Education Service Agencies (RESAs)	12,408,840	10,656,151	10,656,149	2
School Improvement	10,291,533	8,092,849	6,831,423	1,261,426
School Nurses	30,000,000	30,000,000	29,225,750	774,250
Severely Emotionally Disturbed (SED)	84,205,733	83,558,858	79,160,351	4,398,507
State Interagency Transfers	276,907,097	163,868,901	150,040,546	13,828,355
State Schools	25,007,008	25,621,754	22,880,442	2,741,312
Technology/Career Education	52,075,212	51,157,642	42,544,103	8,613,539
Testing	36,907,564	35,736,591	35,287,106	449,485
Tuition for the Multi-Handicapped	1,658,859	1,658,859	1,658,859	0
Total Expenditures	\$ 9,853,645,621	\$ 9,484,028,879	9,137,709,280	\$ 346,319,599
Deficiency of Funds Available under Expenditures			(87,329,503)	
Beginning Fund Balance - July 1				
Prior Year Reserves Not Available for Expenditure				
Inventories			6,731,803	
Unreserved, Undesignated (Surplus)			14,442,241	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(14,442,241)	
Adjustments				
Prior Period Adjustments (Net)			104,211,972	
Increase in Inventories			1,309,420	
Ending Fund Balance - June 30			\$ 24,923,692	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

EDUCATION, DEPARTMENT OF

Analysis of Fund Balance

Reserved	
Inventories	\$ 8,041,223
Other Reserves	
Bus General Obligation Bonds	138,743
Community Food Distribution	105,056
Georgia Partnership for Excellence in Education	160,308
NASBE - Early Child Education Network	3,000
Partner Donation for Technology	5,431
Smokey Powell Assistive Technology Center	3,939,424
State Data Research Center	100,869
Thinkfinity/Verizon	24,756
U. S. Senate Youth Program	10,987
Vocational General Obligation Bonds	445,875
Unreserved, Undesignated (Surplus)	<u>11,948,020</u>
Total Ending Fund Balance - June 30	<u>\$ 24,923,692</u>

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

EDUCATION, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Academic Coach						
State Appropriation						
State General Funds	\$ 5,244,353	\$ 3,278,492	\$ 2,528,492	\$ -	\$ 2,528,492	\$ (750,000)
Agricultural Education						
State Appropriation						
State General Funds	8,985,622	8,439,776	8,439,776	-	8,439,776	0
Federal Funds						
Federal Funds Not Specifically Identified	126,577	126,577	126,577	-	126,577	0
Other Funds	3,540,002	3,540,002	654,355	-	654,355	(2,885,647)
Total Agricultural Education	12,652,201	12,106,355	9,220,708	-	9,220,708	(2,885,647)
Central Office						
State Appropriation						
State General Funds	41,124,236	34,773,038	34,773,038	-	34,773,038	0
Federal Funds						
Federal Funds Not Specifically Identified	53,696,847	68,860,548	39,007,123	-	39,007,123	(29,853,425)
Other Funds	7,832,201	8,774,475	1,452,986	429,949	1,882,935	(6,891,540)
Total Central Office	102,653,284	112,408,061	75,233,147	429,949	75,663,096	(36,744,965)
Charter Schools						
State Appropriation						
State General Funds	3,480,193	2,830,192	2,788,192	-	2,788,192	(42,000)
Federal Funds						
Federal Funds Not Specifically Identified	7,365,691	7,365,691	3,509,048	-	3,509,048	(3,856,643)
Total Charter Schools	10,845,884	10,195,883	6,297,240	-	6,297,240	(3,898,643)
Communities in Schools						
State Appropriation						
State General Funds	1,320,623	1,173,347	1,173,347	-	1,173,347	0
Curriculum Development						
State Appropriation						
State General Funds	1,574,833	1,378,447	1,378,447	-	1,378,447	0
Dropout Prevention						
State Appropriation						
State General Funds	53,174,636	49,513,321	49,513,321	-	49,513,321	0
Equalization						
State Appropriation						
State General Funds	548,529,543	556,507,932	556,507,932	-	556,507,932	0
Federal Programs						
Federal Funds						
Federal Funds Not Specifically Identified	1,024,026,289	1,081,426,079	908,554,922	-	908,554,922	(172,871,157)
Foreign Language						
State Appropriation						
State General Funds	384,375	-	-	-	0	0
Georgia Learning Resources System (GLRS)						
Federal Funds						
Federal Funds Not Specifically Identified	8,351,576	13,144,460	7,095,025	-	7,095,025	(6,049,435)
Georgia Virtual School						
State Appropriation						
State General Funds	4,123,362	4,624,216	3,824,206	-	3,824,206	(800,010)
Other Funds	722,213	979,052	416,397	4,500	420,897	(558,155)
Total Georgia Virtual School	4,845,575	5,603,268	4,240,603	4,500	4,245,103	(1,358,165)
Georgia Youth Science and Technology						
State Appropriation						
State General Funds	250,000	250,000	225,000	-	225,000	(25,000)
Governor's Honors Program						
State Appropriation						
State General Funds	1,443,893	1,329,574	1,329,574	-	1,329,574	0
Other Funds	-	1,000	1,000	9,987	10,987	9,987
Total Governor's Honors Program	1,443,893	1,330,574	1,330,574	9,987	1,340,561	9,987
Information Technology Services						
State Appropriation						
State General Funds	7,217,319	6,849,088	6,849,088	-	6,849,088	0
Local Five Mill Share - Quality Basic Education						
State Appropriation						
State General Funds	(1,690,849,786)	(1,689,780,568)	(1,689,780,568)	-	(1,689,780,568)	0

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
\$ 2,525,895	\$ 752,597	\$ 2,597	\$ 50,744	\$ -	\$ 53,341	\$ 53,341	\$ -	\$ 53,341
8,432,880	6,896	6,896	40,827	-	47,723	47,723	-	47,723
126,577	0	0	-	-	0	-	-	0
827,484	2,712,518	(173,129)	173,129	-	0	-	-	0
9,386,941	2,719,414	(166,233)	213,956	-	47,723	47,723	-	47,723
34,549,425	223,613	223,613	1,131,833	-	1,355,446	1,355,446	-	1,355,446
34,716,030	34,144,518	4,291,093	(4,291,093)	-	0	-	-	0
1,484,695	7,289,780	398,240	45,445	-	443,685	44,365	399,320	443,685
70,750,150	41,657,911	4,912,946	(3,113,815)	-	1,799,131	1,399,811	399,320	1,799,131
2,093,435	736,757	694,757	93,710	-	788,467	788,467	-	788,467
3,548,544	3,817,147	(39,496)	39,496	-	0	-	-	0
5,641,979	4,553,904	655,261	133,206	-	788,467	788,467	-	788,467
1,173,347	0	0	26,412	-	26,412	26,412	-	26,412
1,114,744	263,703	263,703	389,676	-	653,379	653,379	-	653,379
49,071,908	441,413	441,413	901,526	-	1,342,939	1,342,939	-	1,342,939
556,507,932	0	0	-	-	0	-	-	0
1,007,753,224	73,672,855	(99,198,302)	99,198,302	-	0	-	-	0
-	0	0	-	-	0	-	-	0
8,301,805	4,842,655	(1,206,780)	1,206,780	-	0	-	-	0
3,075,551	1,548,665	748,655	18,734	-	767,389	767,389	-	767,389
416,397	562,655	4,500	(4,500)	-	0	-	-	0
3,491,948	2,111,320	753,155	14,234	-	767,389	767,389	-	767,389
225,000	25,000	0	-	-	0	-	-	0
1,218,511	111,063	111,063	26,395	-	137,458	137,458	-	137,458
-	1,000	10,987	-	-	10,987	-	10,987	10,987
1,218,511	112,063	122,050	26,395	-	148,445	137,458	10,987	148,445
6,849,088	0	0	-	-	0	-	-	0
(1,689,780,574)	6	6	-	-	6	6	-	6

(continued)

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source (continued) Budget Fund For the Fiscal Year Ended June 30, 2009

EDUCATION, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
National Board Certification						
State Appropriation						
State General Funds	12,294,628	13,294,628	12,893,991	-	12,893,991	(400,637)
National Science Center and Foundation						
State Appropriation						
State General Funds	750,000	712,500	675,000	-	675,000	(37,500)
Non-Quality Basic Education Grants						
State Appropriation						
State General Funds	28,625,373	27,847,020	26,426,910	-	26,426,910	(1,420,110)
Nutrition						
State Appropriation						
State General Funds	39,823,217	39,823,217	35,837,022	-	35,837,022	(3,986,195)
Federal Funds						
Federal Funds Not Specifically Identified	468,889,537	533,063,626	500,478,039	-	500,478,039	(32,585,587)
American Recovery and Reinvestment Act of 2009						
Federal Funds Not Specifically Identified	-	4,420,793	4,419,969	-	4,419,969	(824)
Total Nutrition	508,712,754	577,307,636	540,735,030	-	540,735,030	(36,572,606)
Preschool Handicapped						
State Appropriation						
State General Funds	30,358,072	29,250,869	29,250,869	-	29,250,869	0
Pupil Transportation						
State Appropriation						
State General Funds	170,943,051	170,943,051	167,098,257	-	167,098,257	(3,844,794)
Other Funds	-	-	-	-	0	0
Total Pupil Transportation	170,943,051	170,943,051	167,098,257	-	167,098,257	(3,844,794)
Quality Basic Education Program						
State Appropriation						
State General Funds	8,480,835,299	7,931,005,639	7,792,440,115	-	7,792,440,115	(138,565,524)
American Recovery and Reinvestment Act of 2009						
Federal Funds Not Specifically Identified	-	157,931,192	157,931,185	-	157,931,185	(7)
Total Quality Basic Education Program	8,480,835,299	8,088,936,831	7,950,371,300	-	7,950,371,300	(138,565,531)
Regional Education Service Agencies (RESAs)						
State Appropriation						
State General Funds	12,408,840	10,656,151	10,656,151	-	10,656,151	0
School Improvement						
State Appropriation						
State General Funds	10,191,533	7,992,849	7,292,849	-	7,292,849	(700,000)
Other Funds	100,000	100,000	-	-	0	(100,000)
Total School Improvement	10,291,533	8,092,849	7,292,849	-	7,292,849	(800,000)
School Nurses						
State Appropriation						
State General Funds	30,000,000	30,000,000	29,225,750	-	29,225,750	(774,250)
Severely Emotionally Disturbed (SED)						
State Appropriation						
State General Funds	70,845,875	68,007,363	68,007,363	-	68,007,363	0
Federal Funds						
Federal Funds Not Specifically Identified	13,359,858	15,551,495	10,272,483	-	10,272,483	(5,279,012)
Total Severely Emotionally Disturbed (SED)	84,205,733	83,558,858	78,279,846	-	78,279,846	(5,279,012)
State Interagency Transfers						
State Appropriation						
State General Funds	257,462,021	133,489,992	133,489,992	-	133,489,992	0
Federal Funds						
Federal Funds Not Specifically Identified	19,445,076	30,378,909	16,550,767	-	16,550,767	(13,828,142)
Total State Interagency Transfers	276,907,097	163,868,901	150,040,759	-	150,040,759	(13,828,142)
State Schools						
State Appropriation						
State General Funds	23,357,809	22,561,152	22,411,152	-	22,411,152	(150,000)
Other Funds	1,649,199	3,060,602	1,262,781	4,102,993	5,365,774	2,305,172
Total State Schools	25,007,008	25,621,754	23,673,933	4,102,993	27,776,926	2,155,172

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
12,893,991	400,637	0	37,003	-	37,003	37,003	-	37,003
675,000	37,500	0	-	-	0	-	-	0
26,339,499	1,507,521	87,411	250,714	-	338,125	338,125	-	338,125
35,837,022	3,986,195	0	-	-	0	-	-	0
500,471,299	32,592,327	6,740	(6,740)	-	0	-	-	0
4,419,969	824	0	-	-	0	-	-	0
540,728,290	36,579,346	6,740	(6,740)	-	0	-	-	0
29,250,091	778	778	312,669	-	313,447	313,447	-	313,447
167,098,251	3,844,800	6	-	-	6	6	-	6
-	0	0	138,743	-	138,743	-	138,743	138,743
167,098,251	3,844,800	6	138,743	-	138,749	6	138,743	138,749
7,790,276,346	140,729,293	2,163,769	33,040	-	2,196,809	2,196,809	-	2,196,809
157,931,185	7	0	-	-	0	-	-	0
7,948,207,531	140,729,300	2,163,769	33,040	-	2,196,809	2,196,809	-	2,196,809
10,656,149	2	2	-	-	2	2	-	2
6,831,423	1,161,426	461,426	69,592	-	531,018	531,018	-	531,018
-	100,000	0	-	-	0	-	-	0
6,831,423	1,261,426	461,426	69,592	-	531,018	531,018	-	531,018
29,225,750	774,250	0	-	-	0	-	-	0
68,007,363	0	0	3,137	-	3,137	3,137	-	3,137
11,152,988	4,398,507	(880,505)	880,505	-	0	-	-	0
79,160,351	4,398,507	(880,505)	883,642	-	3,137	3,137	-	3,137
133,489,779	213	213	894,245	-	894,458	894,458	-	894,458
16,550,767	13,828,142	0	-	-	0	-	-	0
150,040,546	13,828,355	213	894,245	-	894,458	894,458	-	894,458
21,301,631	1,259,521	1,109,521	317,931	-	1,427,452	1,427,452	-	1,427,452
1,578,811	1,481,791	3,786,963	217,656	-	4,004,619	65,095	3,939,524	4,004,619
22,880,442	2,741,312	4,896,484	535,587	-	5,432,071	1,492,547	3,939,524	5,432,071

(continued)

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source (continued) Budget Fund For the Fiscal Year Ended June 30, 2009

EDUCATION, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Technology/Career Education						
State Appropriation						
State General Funds	16,796,972	15,879,402	15,879,402	-	15,879,402	0
Federal Funds						
Federal Funds Not Specifically Identified	22,273,772	22,273,772	17,007,998	-	17,007,998	(5,265,774)
Other Funds	13,004,468	13,004,468	8,499,197	615,536	9,114,733	(3,889,735)
Total Technology/Career Education	52,075,212	51,157,642	41,386,597	615,536	42,002,133	(9,155,509)
Testing						
State Appropriation						
State General Funds	23,243,020	22,053,549	22,053,549	-	22,053,549	0
Federal Funds						
Federal Funds Not Specifically Identified	13,664,544	13,664,544	13,111,386	-	13,111,386	(553,158)
Other Funds	-	18,498	-	18,498	18,498	0
Total Testing	36,907,564	35,736,591	35,164,935	18,498	35,183,433	(553,158)
Tuition for the Multi-Handicapped						
State Appropriation						
State General Funds	1,658,859	1,658,859	1,658,859	-	1,658,859	0
Total Operating Activity	9,853,645,621	9,484,028,879	9,045,198,314	5,181,463	9,050,379,777	(433,649,102)
Prior Year Reserves Not Available for Expenditure						
Inventories	-	-	-	6,731,803	6,731,803	-
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	14,442,241	14,442,241	-
Budget Unit Totals	\$ 9,853,645,621	\$ 9,484,028,879	\$ 9,045,198,314	\$ 26,355,507	\$ 9,071,553,821	\$ (433,649,102)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
15,811,215	68,187	68,187	484,013	-	552,200	552,200	-	552,200
17,702,226	4,571,546	(694,228)	694,228	-	0	-	-	0
9,030,662	3,973,806	84,071	361,804	-	445,875	-	445,875	445,875
42,544,103	8,613,539	(541,970)	1,540,045	-	998,075	552,200	445,875	998,075
21,988,039	65,510	65,510	306,727	-	372,237	372,237	-	372,237
13,280,569	383,975	(169,183)	169,183	-	0	-	-	0
18,498	0	0	-	-	0	-	-	0
35,287,106	449,485	(103,673)	475,910	-	372,237	372,237	-	372,237
1,658,859	0	0	106	-	106	106	-	106
9,137,709,280	346,319,599	(87,329,503)	104,211,972	-	16,882,469	11,948,020	4,934,449	16,882,469
-	-	6,731,803	-	1,309,420	8,041,223	-	8,041,223	8,041,223
-	-	14,442,241	(14,442,241)	-	0	-	-	0
\$ 9,137,709,280	\$ 346,319,599	\$ (66,155,459)	\$ 89,769,731	\$ 1,309,420	\$ 24,923,692	\$ 11,948,020	\$ 12,975,672	\$ 24,923,692

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>EMPLOYEES' RETIREMENT SYSTEM</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 7,151,826	\$ 7,151,826	\$ 7,002,829	\$ (148,997)
Other Funds	18,023,269	20,531,218	18,549,689	(1,981,529)
Total Funds Available	<u>\$ 25,175,095</u>	<u>\$ 27,683,044</u>	<u>25,552,518</u>	<u>\$ (2,130,526)</u>
Expenditures				
System Administration	\$ 15,133,493	\$ 17,314,099	15,456,242	\$ 1,857,857
Deferred Compensation	2,602,276	2,929,619	2,805,747	123,872
Georgia Military Pension Fund	1,323,024	1,323,024	1,323,024	0
Public School Employee's Retirement System	6,116,302	6,116,302	5,967,305	148,997
Total Expenditures	<u>\$ 25,175,095</u>	<u>\$ 27,683,044</u>	<u>25,552,318</u>	<u>\$ 2,130,726</u>
Excess of Funds Available over Expenditures			200	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			0	
Ending Fund Balance - June 30			<u>\$ 200</u>	
Analysis of Fund Balance				
Reserved				
Other Reserves				
Administrative Costs of Retirement Plans			<u>\$ 200</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

	Funds Available Compared to Budget					
<u>EMPLOYEES' RETIREMENT SYSTEM</u>	Original Appropriation	Final Budget	Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
System Administration						
Other Funds	\$ 15,133,493	\$ 17,314,099	\$ 15,456,242	\$ 200	\$ 15,456,442	\$ (1,857,657)
Deferred Compensation						
Other Funds	2,602,276	2,929,619	2,805,747	-	2,805,747	(123,872)
Georgia Military Pension Fund						
State Appropriation						
State General Funds	1,323,024	1,323,024	1,323,024	-	1,323,024	0
Public School Employee's Retirement System						
State Appropriation						
State General Funds	5,828,802	5,828,802	5,679,805	-	5,679,805	(148,997)
Other Funds	287,500	287,500	287,500	-	287,500	0
Total Public School Employee's Retirement System	6,116,302	6,116,302	5,967,305	-	5,967,305	(148,997)
Total Operating Activity	25,175,095	27,683,044	25,552,318	200	25,552,518	(2,130,526)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	-	0	-
Budget Unit Totals	\$ 25,175,095	\$ 27,683,044	\$ 25,552,318	\$ 200	\$ 25,552,518	\$ (2,130,526)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 15,456,242	\$ 1,857,857	\$ 200	\$ -	\$ 200	\$ -	\$ 200	\$ 200
2,805,747	123,872	0	-	0	-	-	0
1,323,024	0	0	-	0	-	-	0
5,679,805	148,997	0	-	0	-	-	0
287,500	0	0	-	0	-	-	0
5,967,305	148,997	0	-	0	-	-	0
25,552,318	2,130,726	200	-	200	-	200	200
-	-	0	-	0	-	-	0
\$ 25,552,318	\$ 2,130,726	\$ 200	\$ 0	\$ 200	\$ 0	\$ 200	\$ 200

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>FORESTRY COMMISSION, GEORGIA</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 39,265,053	\$ 33,354,732	\$ 32,730,123	\$ (624,609)
Federal Funds				
Federal Funds Not Specifically Identified	7,861,835	13,925,255	13,925,239	(16)
Other Funds	5,668,070	6,898,322	6,898,309	(13)
Total Funds Available	<u>\$ 52,794,958</u>	<u>\$ 54,178,309</u>	<u>53,553,671</u>	<u>\$ (624,638)</u>
Expenditures				
Administration	\$ 4,611,279	\$ 4,262,372	4,128,587	\$ 133,785
Forest Management	10,518,790	14,781,357	14,767,213	14,144
Forest Protection	36,148,695	33,865,326	33,321,385	543,941
Tree Improvement	123,287	306,529	305,658	871
Tree Seedling Nursery	1,392,907	962,725	961,974	751
Total Expenditures	<u>\$ 52,794,958</u>	<u>\$ 54,178,309</u>	<u>53,484,817</u>	<u>\$ 693,492</u>
Excess of Funds Available over Expenditures			68,854	
Beginning Fund Balance - July 1				
Prior Year Reserves Not Available for Expenditure				
Inventories			167,378	
Unreserved, Undesignated (Surplus)			26,104	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(26,104)	
Adjustments				
Prior Period Adjustments (Net)			11,353	
Increase in Inventories			46,269	
Ending Fund Balance - June 30			<u>\$ 293,854</u>	
Analysis of Fund Balance				
Reserved				
Inventories			\$ 213,647	
Unreserved, Undesignated (Surplus)			80,207	
Total Ending Fund Balance - June 30			<u>\$ 293,854</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

FORESTRY COMMISSION, GEORGIA	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation						
State General Funds	\$ 4,606,407	\$ 3,857,610	\$ 3,778,930	\$ -	\$ 3,778,930	\$ (78,680)
Federal Funds						
Federal Funds Not Specifically Identified	-	68,556	68,555	-	68,555	(1)
Other Funds	4,872	336,206	336,204	-	336,204	(2)
Total Administration	4,611,279	4,262,372	4,183,689	-	4,183,689	(78,683)
Forest Management						
State Appropriation						
State General Funds	3,863,541	3,082,895	3,072,263	-	3,072,263	(10,632)
Federal Funds						
Federal Funds Not Specifically Identified	5,977,662	10,932,439	10,932,431	-	10,932,431	(8)
Other Funds	677,587	766,023	766,018	-	766,018	(5)
Total Forest Management	10,518,790	14,781,357	14,770,712	-	14,770,712	(10,645)
Forest Protection						
State Appropriation						
State General Funds	30,850,411	26,532,628	25,996,364	-	25,996,364	(536,264)
Federal Funds						
Federal Funds Not Specifically Identified	1,814,173	2,797,795	2,797,789	-	2,797,789	(6)
Other Funds	3,484,111	4,534,903	4,534,899	-	4,534,899	(4)
Total Forest Protection	36,148,695	33,865,326	33,329,052	-	33,329,052	(536,274)
Tree Improvement						
State Appropriation						
State General Funds	123,287	60,192	60,107	-	60,107	(85)
Federal Funds						
Federal Funds Not Specifically Identified	-	55,297	55,296	-	55,296	(1)
Other Funds	-	191,040	191,039	-	191,039	(1)
Total Tree Improvement	123,287	306,529	306,442	-	306,442	(87)
Tree Seedling Nursery						
State Appropriation						
State General Funds	(178,593)	(178,593)	(177,541)	-	(177,541)	1,052
Federal Funds						
Federal Funds Not Specifically Identified	70,000	71,168	71,168	-	71,168	0
Other Funds	1,501,500	1,070,150	1,070,149	-	1,070,149	(1)
Total Tree Seedling Nursery	1,392,907	962,725	963,776	-	963,776	1,051
Total Operating Activity	52,794,958	54,178,309	53,553,671	-	53,553,671	(624,638)
Prior Year Reserves Not Available for Expenditure						
Inventories	-	-	-	167,378	167,378	-
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	26,104	26,104	-
Budget Unit Totals	\$ 52,794,958	\$ 54,178,309	\$ 53,553,671	\$ 193,482	\$ 53,747,153	\$ (624,638)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
\$ 3,766,140	\$ 91,470	\$ 12,790	\$ 2,838	\$ -	\$ 15,628	\$ 15,628	\$ -	\$ 15,628
68,555	1	0	-	-	0	-	-	0
293,892	42,314	42,312	1,183	-	43,495	43,495	-	43,495
4,128,587	133,785	55,102	4,021	-	59,123	59,123	-	59,123
3,069,697	13,198	2,566	1,773	-	4,339	4,339	-	4,339
10,932,431	8	0	-	-	0	-	-	0
765,085	938	933	-	-	933	933	-	933
14,767,213	14,144	3,499	1,773	-	5,272	5,272	-	5,272
25,995,960	536,668	404	4,629	-	5,033	5,033	-	5,033
2,797,789	6	0	-	-	0	-	-	0
4,527,636	7,267	7,263	877	-	8,140	8,140	-	8,140
33,321,385	543,941	7,667	5,506	-	13,173	13,173	-	13,173
60,071	121	36	-	-	36	36	-	36
55,296	1	0	-	-	0	-	-	0
190,291	749	748	-	-	748	748	-	748
305,658	871	784	-	-	784	784	-	784
(177,541)	(1,052)	0	-	-	0	-	-	0
71,168	0	0	-	-	0	-	-	0
1,068,347	1,803	1,802	53	-	1,855	1,855	-	1,855
961,974	751	1,802	53	-	1,855	1,855	-	1,855
53,484,817	693,492	68,854	11,353	-	80,207	80,207	-	80,207
-	-	167,378	-	46,269	213,647	-	213,647	213,647
-	-	26,104	(26,104)	-	0	-	-	0
\$ 53,484,817	\$ 693,492	\$ 262,336	\$ (14,751)	\$ 46,269	\$ 293,854	\$ 80,207	\$ 213,647	\$ 293,854

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>GOVERNOR, OFFICE OF THE</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 47,774,172	\$ 50,523,839	\$ 49,614,639	\$ (909,200)
State Funds - Prior Year Carry-Over				
State General Funds - Prior Year	-	8,407,282	15,629,147	7,221,865
Federal Funds				
Federal Funds Not Specifically Identified	37,083,233	127,448,683	98,127,818	(29,320,865)
American Recovery and Reinvestment Act of 2009				
Federal Funds Not Specifically Identified	-	583,999	561,948	(22,051)
Other Funds	<u>2,597,867</u>	<u>4,541,580</u>	<u>4,961,441</u>	<u>419,861</u>
Total Funds Available	<u>\$ 87,455,272</u>	<u>\$ 191,505,383</u>	<u>168,894,993</u>	<u>\$ (22,610,390)</u>
Expenditures				
Governor's Office	\$ 13,294,149	\$ 25,812,837	19,312,104	\$ 6,500,733
Governor's Emergency Funds	3,469,576	-	-	0
Office of Planning and Budget	9,686,911	8,851,709	8,645,584	206,125
Arts, Georgia Council for the	5,118,305	5,028,729	4,905,492	123,237
Child Advocate, Office of the	1,159,574	1,379,035	1,067,855	311,180
Commission on Equal Opportunity	1,487,913	1,225,789	979,975	245,814
Consumer Affairs, Office of	10,154,120	9,274,106	8,913,091	361,015
Georgia Emergency Management Agency	32,917,086	104,685,502	92,993,876	11,691,626
Homeland Security, Office of	527,932	423,597	417,248	6,349
Inspector General, Office of the State	829,079	679,525	622,288	57,237
Professional Standards Commission	7,536,171	8,619,277	7,618,708	1,000,569
Student Achievement, Office of	1,274,456	998,740	982,751	15,989
Governor's Office for Children and Families	-	24,526,537	19,859,270	4,667,267
Total Expenditures	<u>\$ 87,455,272</u>	<u>\$ 191,505,383</u>	<u>166,318,242</u>	<u>\$ 25,187,141</u>
Excess of Funds Available over Expenditures			2,576,751	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			1,042,622	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(1,042,622)	
Early Return of Excess Funds to Office of Treasury and Fiscal Services Year Ended June 30, 2009			(2,603)	
Adjustments				
Prior Period Adjustments (Net)			11,902,863	
Transfer of Balances from Department of Human Resources and Department of Juvenile Justice for Governor's Office for Children and Families			10,862,062	
Ending Fund Balance - June 30			<u>\$ 25,339,073</u>	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 324,408	
Other Reserves				
Art Donations			27,964	
Credit Card Transaction Fees			2,762	
Folklife Grant Award			10,000	
Georgia Emergency Management Agency			82,270	
Governor's Emergency Funds			13,157,727	
Governor's Office for Children and Families			9,570,940	
Investigative Fees for Consumer Education Programs			1,012,316	
Office of the Child Advocate			1,101	
Unreserved, Undesignated (Surplus)			<u>1,149,585</u>	
Total Ending Fund Balance - June 30			<u>\$ 25,339,073</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

	Funds Available Compared to Budget					
	Original	Final	Current Year	Prior Year	Total	Variance
GOVERNOR, OFFICE OF THE	Appropriation	Budget	Revenues	Carry-Over	Funds Available	Positive (Negative)
Governor's Office						
State Appropriation						
State General Funds	\$ 7,997,298	\$ 7,113,270	\$ 6,972,957	\$ -	\$ 6,972,957	\$ (140,313)
Federal Funds						
Federal Funds Not Specifically Identified	5,196,851	17,954,869	11,024,199	-	11,024,199	(6,930,670)
American Recovery and Reinvestment Act of 2009						
Federal Funds Not Specifically Identified	-	583,999	561,948	-	561,948	(22,051)
Other Funds	100,000	160,699	180,722	-	180,722	20,023
Total Governor's Office	13,294,149	25,812,837	18,739,826	-	18,739,826	(7,073,011)
Governor's Emergency Funds						
State Appropriation						
State General Funds	3,469,576	-	-	-	0	0
Office of Planning and Budget						
State Appropriation						
State General Funds	9,584,234	8,419,050	8,256,375	-	8,256,375	(162,675)
Federal Funds						
Federal Funds Not Specifically Identified	2,000	4,995	4,995	-	4,995	0
Other Funds	100,677	427,664	427,474	-	427,474	(190)
Total Office of Planning and Budget	9,686,911	8,851,709	8,688,844	-	8,688,844	(162,865)
Arts, Georgia Council for the						
State Appropriation						
State General Funds	4,448,905	3,951,364	3,875,014	-	3,875,014	(76,350)
Federal Funds						
Federal Funds Not Specifically Identified	659,400	1,067,365	921,368	1,805	923,173	(144,192)
Other Funds	10,000	10,000	-	37,964	37,964	27,964
Total Arts, Georgia Council for the	5,118,305	5,028,729	4,796,382	39,769	4,836,151	(192,578)
Child Advocate, Office of the						
State Appropriation						
State General Funds	819,196	1,022,316	1,002,562	-	1,002,562	(19,754)
Federal Funds						
Federal Funds Not Specifically Identified	333,947	354,988	100,160	1,657	101,817	(253,171)
Other Funds	6,431	1,731	1,650	1,101	2,751	1,020
Total Child Advocate, Office of the	1,159,574	1,379,035	1,104,372	2,758	1,107,130	(271,905)
Commission on Equal Opportunity						
State Appropriation						
State General Funds	712,490	607,552	596,356	-	596,356	(11,196)
Federal Funds						
Federal Funds Not Specifically Identified	775,423	617,919	382,050	-	382,050	(235,869)
Other Funds	-	318	319	-	319	1
Total Commission on Equal Opportunity	1,487,913	1,225,789	978,725	-	978,725	(247,064)
Consumer Affairs, Office of						
State Appropriation						
State General Funds	8,581,217	7,164,831	7,026,389	-	7,026,389	(138,442)
Other Funds	1,572,903	2,109,275	1,937,680	1,312,635	3,250,315	1,141,040
Total Consumer Affairs, Office of	10,154,120	9,274,106	8,964,069	1,312,635	10,276,704	1,002,598
Georgia Emergency Management Agency						
State Appropriation						
State General Funds	2,406,048	5,586,116	5,545,219	-	5,545,219	(40,897)
State Funds - Prior Year Carry-Over						
State General Funds - Prior Year	-	6,005,169	-	15,629,147	15,629,147	9,623,978
Federal Funds						
Federal Funds Not Specifically Identified	29,703,182	91,409,369	73,871,055	-	73,871,055	(17,538,314)
Other Funds	807,856	1,684,848	843,018	4,157	847,175	(837,673)
Total Georgia Emergency Management Agency	32,917,086	104,685,502	80,259,292	15,633,304	95,892,596	(8,792,906)
Homeland Security, Office of						
State Appropriation						
State General Funds	527,932	423,597	417,737	-	417,737	(5,860)
Inspector General, Office of the State						
State Appropriation						
State General Funds	829,079	679,410	666,282	-	666,282	(13,128)
Other Funds	-	115	175	-	175	60
Total Inspector General, Office of the State	829,079	679,525	666,457	-	666,457	(13,068)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
\$ 6,802,028	\$ 311,242	\$ 170,929	\$ 198,634	\$ -	\$ 369,563	\$ 369,563	\$ -	\$ 369,563
11,828,089	6,126,780	(803,890)	1,116,912	-	313,022	-	313,022	313,022
561,948	22,051	0	-	-	0	-	-	0
120,039	40,660	60,683	-	-	60,683	60,683	-	60,683
19,312,104	6,500,733	(572,278)	1,315,546	-	743,268	430,246	313,022	743,268
-	0	0	-	-	0	-	-	0
8,213,179	205,871	43,196	46,623	-	89,819	89,819	-	89,819
4,995	0	0	-	-	0	-	-	0
427,410	254	64	-	-	64	64	-	64
8,645,584	206,125	43,260	46,623	-	89,883	89,883	-	89,883
3,873,565	77,799	1,449	52,508	-	53,957	53,957	-	53,957
1,031,927	35,438	(108,754)	110,559	-	1,805	-	1,805	1,805
-	10,000	37,964	-	-	37,964	-	37,964	37,964
4,905,492	123,237	(69,341)	163,067	-	93,726	53,957	39,769	93,726
961,100	61,216	41,462	159	-	41,621	41,621	-	41,621
105,105	249,883	(3,288)	4,945	-	1,657	-	1,657	1,657
1,650	81	1,101	-	-	1,101	-	1,101	1,101
1,067,855	311,180	39,275	5,104	-	44,379	41,621	2,758	44,379
597,796	9,756	(1,440)	-	-	(1,440)	(1,440)	-	(1,440)
382,050	235,869	0	-	-	0	-	-	0
129	189	190	-	-	190	190	-	190
979,975	245,814	(1,250)	-	-	(1,250)	(1,250)	-	(1,250)
7,029,273	135,558	(2,884)	15,202	-	12,318	12,318	-	12,318
1,883,818	225,457	1,366,497	8,166	(2,603)	1,372,060	359,744	1,012,316	1,372,060
8,913,091	361,015	1,363,613	23,368	(2,603)	1,384,378	372,062	1,012,316	1,384,378
3,253,492	2,332,624	2,291,727	527,197	-	2,818,924	34,589	2,784,335	2,818,924
5,149,127	856,042	10,480,020	(106,628)	-	10,373,392	-	10,373,392	10,373,392
83,883,567	7,525,802	(10,012,512)	10,010,137	-	(2,375)	(2,375)	-	(2,375)
707,690	977,158	139,485	(35,345)	-	104,140	21,870	82,270	104,140
92,993,876	11,691,626	2,898,720	10,395,361	-	13,294,081	54,084	13,239,997	13,294,081
417,248	6,349	489	(165)	-	324	324	-	324
622,288	57,122	43,994	636	-	44,630	44,630	-	44,630
-	115	175	-	-	175	175	-	175
622,288	57,237	44,169	636	-	44,805	44,805	-	44,805

(continued)

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source (continued) Budget Fund For the Fiscal Year Ended June 30, 2009

			Funds Available Compared to Budget			
<u>GOVERNOR, OFFICE OF THE</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Current Year Revenues</u>	<u>Prior Year Carry-Over</u>	<u>Total Funds Available</u>	<u>Variance Positive (Negative)</u>
Professional Standards Commission						
State Appropriation						
State General Funds	7,123,741	6,184,803	6,065,298	-	6,065,298	(119,505)
Federal Funds						
Federal Funds Not Specifically Identified	412,430	2,431,016	1,653,311	-	1,653,311	(777,705)
Other Funds	-	3,458	4,016	2,438	6,454	2,996
Total Professional Standards Commission	7,536,171	8,619,277	7,722,625	2,438	7,725,063	(894,214)
Student Achievement, Office of						
State Appropriation						
State General Funds	1,274,456	998,740	979,442	-	979,442	(19,298)
Federal Funds						
Federal Funds Not Specifically Identified	-	-	10,246	-	10,246	10,246
Total Student Achievement, Office of	1,274,456	998,740	989,688	-	989,688	(9,052)
Governor's Office for Children and Families						
State Appropriation						
State General Funds	-	8,372,790	8,211,008	-	8,211,008	(161,782)
State Funds - Prior Year Carry-Over						
State General Funds - Prior Year	-	2,402,113	-	-	0	(2,402,113)
Federal Funds						
Federal Funds Not Specifically Identified	-	13,608,162	10,156,972	-	10,156,972	(3,451,190)
Other Funds	-	143,472	208,092	-	208,092	64,620
Total Governor's Office for Children and Families	-	24,526,537	18,576,072	-	18,576,072	(5,950,465)
Total Operating Activity	87,455,272	191,505,383	151,904,089	16,990,904	168,894,993	(22,610,390)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	1,042,622	1,042,622	-
Budget Unit Totals	\$ 87,455,272	\$ 191,505,383	\$ 151,904,089	\$ 18,033,526	\$ 169,937,615	\$ (22,610,390)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
6,045,363	139,440	19,935	12,450	-	32,385	32,385	-	32,385
1,570,371	860,645	82,940	(82,940)	-	0	-	-	0
2,974	484	3,480	-	-	3,480	718	2,762	3,480
7,618,708	1,000,569	106,355	(70,490)	-	35,865	33,103	2,762	35,865
982,751	15,989	(3,309)	34,059	-	30,750	30,750	-	30,750
-	0	10,246	(10,246)	-	0	-	-	0
982,751	15,989	6,937	23,813	-	30,750	30,750	-	30,750
7,199,138	1,173,652	1,011,870	-	-	1,011,870	-	1,011,870	1,011,870
2,148,609	253,504	(2,148,609)	-	10,694,760	8,546,151	-	8,546,151	8,546,151
10,265,946	3,342,216	(108,974)	-	116,898	7,924	-	7,924	7,924
245,577	(102,105)	(37,485)	-	50,404	12,919	-	12,919	12,919
19,859,270	4,667,267	(1,283,198)	-	10,862,062	9,578,864	-	9,578,864	9,578,864
166,318,242	25,187,141	2,576,751	11,902,863	10,859,459	25,339,073	1,149,585	24,189,488	25,339,073
-	-	1,042,622	(1,042,622)	-	0	-	-	0
\$ 166,318,242	\$ 25,187,141	\$ 3,619,373	\$ 10,860,241	\$ 10,859,459	\$ 25,339,073	\$ 1,149,585	\$ 24,189,488	\$ 25,339,073

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>HUMAN RESOURCES, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 1,638,874,663	\$ 1,375,647,690	\$ 1,355,931,190	\$ (19,716,500)
Brain and Spinal Injury Trust Fund	1,968,993	1,968,993	1,968,993	0
Tobacco Settlement Funds	28,384,553	28,309,553	28,309,553	0
State Funds - Prior Year Carry-Over				
Brain and Spinal Injury Trust Fund - Prior Year	-	1,802,259	1,664,264	(137,995)
Federal Funds				
CCDF Mandatory & Matching Funds	94,348,556	108,589,420	107,558,463	(1,030,957)
Child Care and Development Block Grant	56,357,627	32,391,545	30,481,257	(1,910,288)
Community Mental Health Services Block Grant	13,117,105	14,938,961	14,865,880	(73,081)
Community Services Block Grant	17,409,184	17,213,460	17,912,471	699,011
Foster Care Title IV-E	87,240,470	104,065,754	89,604,882	(14,460,872)
Low-Income Home Energy Assistance	24,912,301	74,791,014	74,552,549	(238,465)
Maternal and Child Health Services Block Grant	20,986,057	24,725,972	10,911,768	(13,814,204)
Medical Assistance Program	-	(2,352,466)	100,787,924	103,140,390
Prevention and Treatment of Substance Abuse Block Grant	63,290,669	58,225,957	52,567,509	(5,658,448)
Preventive Health and Health Services Block Grant	4,404,431	3,907,076	2,214,801	(1,692,275)
Social Services Block Grant	55,015,615	55,597,623	54,981,533	(616,090)
Temporary Assistance for Needy Families Block Grant	342,224,967	363,205,215	324,064,822	(39,140,393)
TANF - Block Grant Transfers to Social Services Block Grant	25,800,000	1,940,749	1,940,748	(1)
TANF - Block Grant Unobligated Balance	87,618,821	44,827,353	46,859,997	2,032,644
Federal Funds Not Specifically Identified	765,197,172	926,709,659	781,611,341	(145,098,318)
American Recovery and Reinvestment Act of 2009				
Foster Care Title IV-E	-	2,882,849	2,897,412	14,563
Medical Assistance Program	-	9,106,699	-	(9,106,699)
Federal Funds Not Specifically Identified	-	33,955,842	33,110,479	(845,363)
Other Funds	500,336,212	159,608,467	174,171,642	14,563,175
Total Funds Available	\$ 3,827,487,396	\$ 3,442,059,644	3,308,969,478	\$ (133,090,166)
Expenditures				
Administration	\$ 210,520,849	\$ 160,475,582	156,874,240	\$ 3,601,342
Adolescent and Adult Health Promotion	61,763,827	48,109,308	46,885,674	1,223,634
Adoption Services	85,435,361	90,752,230	90,236,212	516,018
Adult Addictive Disease Service	103,565,987	92,952,714	90,841,588	2,111,126
Adult Developmental Disabilities Services	329,172,829	261,978,669	256,858,633	5,120,036
Adult Essential Health Treatment Services	16,338,253	15,103,420	14,053,873	1,049,547
Adult Forensic Services	47,640,417	41,256,020	41,085,311	170,709
Adult Mental Health Services	262,594,304	227,520,614	222,520,254	5,000,360
Adult Nursing Home Services	11,395,955	11,659,401	11,658,550	851
After School Care	42,000,000	13,706,631	13,502,419	204,212
Child and Adolescent Addictive Disease Services	22,908,813	17,021,595	10,761,353	6,260,242
Child and Adolescent Development Disabilities Services	30,542,359	16,823,737	15,828,577	995,160
Child and Adolescent Forensic Services	3,103,859	2,948,404	2,814,321	134,083
Child and Adolescent Mental Health Services	150,779,396	80,919,913	72,252,336	8,667,577
Child Care Services	226,676,511	196,304,919	196,269,488	35,431
Child Fatality Review Panel	452,349	-	-	0
Child Support Services	91,608,932	101,980,047	86,441,734	15,538,313
Child Welfare Services	323,676,157	289,460,010	273,915,693	15,544,317
Direct Care Support Services	189,420,919	163,104,942	163,489,431	(384,489)
Elder Abuse Investigations and Prevention	18,328,947	16,353,359	15,853,282	500,077
Elder Community Living Services	120,097,240	120,275,667	110,028,959	10,246,708
Elder Support Services	10,487,636	9,813,014	9,617,454	195,560
Eligibility Determination	115,479,879	120,362,428	120,745,380	(382,952)
Emergency Preparedness/Trauma System Improvement	48,983,627	47,594,989	47,509,209	85,780
Energy Assistance	28,665,632	75,972,602	75,972,601	1
Epidemiology	12,509,442	10,436,818	9,805,750	631,068
Facility and Provider Regulation	16,414,270	15,278,547	14,300,784	977,763
Family Violence Services	14,000,708	13,061,498	13,011,642	49,856
Federal and Unobligated Balances	21,966,009	37,348,536	-	37,348,536
Food Stamp Eligibility & Benefits	113,898,192	88,950,810	89,753,777	(802,967)
Immunization	28,320,117	27,442,720	20,452,158	6,990,562
Infant and Child Essential Health Treatment Services	67,286,692	63,180,806	52,685,455	10,495,351
Infant and Child Health Promotion	300,923,853	413,288,083	387,507,827	25,780,256
Infectious Disease Control	101,602,195	116,691,584	113,583,426	3,108,158

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

HUMAN RESOURCES, DEPARTMENT OF	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Expenditures				
Injury Prevention	3,280,583	1,727,106	1,482,282	244,824
Inspections and Environmental Hazard Control	20,718,411	19,570,687	17,940,049	1,630,638
Out-of-Home Care	342,260,865	244,281,221	239,962,009	4,319,212
Refugee Assistance	4,874,816	8,599,957	8,599,954	3
Substance Abuse Prevention Services	24,325,814	13,992,227	13,402,631	589,596
Support for Needy Families - Basic Assistance	65,752,812	48,314,005	62,931,090	(14,617,085)
Support for Needy Families - Family Assistance	56,578,359	50,333,936	39,797,640	10,536,296
Support for Needy Families - Work Assistance	49,234,348	24,220,183	24,195,254	24,929
Vital Records	4,265,123	4,625,955	4,594,564	31,391
Brain and Spinal Injury Trust Fund	2,072,243	3,874,502	2,658,958	1,215,544
Children's Trust Fund Commission	10,018,075	-	-	0
Council on Aging	252,352	198,954	190,744	8,210
Governor's Council on Developmental Disabilities	2,266,734	2,356,614	2,268,905	87,709
Family Connection	12,069,608	10,965,497	10,881,280	84,217
Sexual Offender Review Board	955,737	869,183	704,206	164,977
Total Expenditures	\$ 3,827,487,396	\$ 3,442,059,644	3,276,726,957	\$ 165,332,687
Excess of Funds Available over Expenditures			32,242,521	
Beginning Fund Balance - July 1				
Prior Year Reserves Not Available for Expenditure Inventories			6,299,198	
Unreserved, Undesignated (Surplus)			9,708,107	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(9,708,107)	
Adjustments				
Prior Period Adjustments (Net)			15,656,344	
Decrease in Inventories			(430,014)	
Transfer of Balances to Governor's Office for Children and Families			(10,236,858)	
Ending Fund Balance - June 30			\$ 43,531,191	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 23,722,021	
Inventories			5,869,184	
Other Reserves				
Adult Essential Health Treatment			76,000	
Brain and Spinal Injury Trust Fund			1,159,574	
Child and Adolescent Mental Health Services			1,329,943	
Pending Settlements and Penalties			11,202,478	
Unreserved, Undesignated (Surplus)			171,991	
Total Ending Fund Balance - June 30			\$ 43,531,191	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

HUMAN RESOURCES, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation						
State General Funds	\$ 94,033,146	\$ 81,605,948	\$ 81,605,948	\$ -	\$ 81,605,948	\$ 0
Tobacco Settlement Funds	131,795	131,795	131,795	-	131,795	0
Federal Funds						
CCDF Mandatory & Matching Funds	2,826,003	979,082	1,800,984	-	1,800,984	821,902
Child Care and Development Block Grant	1,737,724	917,697	123,283	-	123,283	(794,414)
Community Mental Health Services Block Grant	-	-	-	-	0	0
Community Services Block Grant	220,001	120,260	120,258	-	120,258	(2)
Foster Care Title IV-E	7,830,140	7,184,611	5,830,754	-	5,830,754	(1,353,857)
Low-Income Home Energy Assistance	284,564	226,512	10,965	-	10,965	(215,547)
Maternal and Child Health Services Block Grant	-	-	-	-	0	0
Medical Assistance Program	-	75,462	9,678,632	-	9,678,632	9,603,170
Preventive Health and Health Services Block Grant	31,070	31,070	-	-	0	(31,070)
Social Services Block Grant	9,953,930	9,984,299	9,978,964	-	9,978,964	(5,335)
Temporary Assistance for Needy Families Block Grant	15,000,000	15,817,697	13,274,970	-	13,274,970	(2,542,727)
TANF - Block Grant Unobligated Balance	-	-	-	-	0	0
Federal Funds Not Specifically Identified	50,117,595	38,247,155	27,279,783	-	27,279,783	(10,967,372)
Other Funds	28,354,881	5,153,994	2,553,660	5,558,435	8,112,095	2,958,101
Total Administration	210,520,849	160,475,582	152,389,996	5,558,435	157,948,431	(2,527,151)
Adolescent and Adult Health Promotion						
State Appropriation						
State General Funds	15,498,107	11,616,534	10,376,297	-	10,376,297	(1,240,237)
Tobacco Settlement Funds	5,065,177	5,065,177	5,065,177	-	5,065,177	0
Federal Funds						
CCDF Mandatory & Matching Funds	-	-	1,200,000	-	1,200,000	1,200,000
Maternal and Child Health Services Block Grant	1,230,972	720,170	954,960	-	954,960	234,790
Medical Assistance Program	-	-	731,713	-	731,713	731,713
Preventive Health and Health Services Block Grant	41,694	41,694	-	-	0	(41,694)
Temporary Assistance for Needy Families Block Grant	23,200,000	11,605,217	12,889,009	-	12,889,009	1,283,792
Federal Funds Not Specifically Identified	15,014,014	18,457,258	16,212,758	-	16,212,758	(2,244,500)
Other Funds	1,713,863	603,258	581,224	-	581,224	(22,034)
Total Adolescent and Adult Health Promotion	61,763,827	48,109,308	48,011,138	-	48,011,138	(98,170)
Adoption Services						
State Appropriation						
State General Funds	35,568,642	36,392,603	36,392,603	-	36,392,603	0
Federal Funds						
Foster Care Title IV-E	-	234,629	234,628	-	234,628	(1)
Temporary Assistance for Needy Families Block Grant	12,000,000	14,112,774	14,112,773	-	14,112,773	(1)
Federal Funds Not Specifically Identified	37,821,719	37,682,007	37,681,862	-	37,681,862	(145)
American Recovery and Reinvestment Act of 2009						
Foster Care Title IV-E	-	1,841	1,244	-	1,244	(597)
Federal Funds Not Specifically Identified	-	2,283,280	2,283,278	-	2,283,278	(2)
Other Funds	45,000	45,096	4,327	-	4,327	(40,769)
Total Adoption Services	85,435,361	90,752,230	90,710,715	-	90,710,715	(41,515)
Adult Addictive Disease Service						
State Appropriation						
State General Funds	47,941,247	38,335,549	38,217,149	-	38,217,149	(118,400)
Federal Funds						
Medical Assistance Program	-	-	163,344	-	163,344	163,344
Prevention and Treatment of Substance Abuse Block Grant	32,926,154	32,962,385	33,695,478	-	33,695,478	733,093
Temporary Assistance for Needy Families Block Grant	21,873,683	18,590,483	17,661,428	-	17,661,428	(929,055)
Federal Funds Not Specifically Identified	-	1,534,383	1,152,569	-	1,152,569	(381,814)
Other Funds	824,903	1,529,914	364,058	-	364,058	(1,165,856)
Total Adult Addictive Disease Service	103,565,987	92,952,714	91,254,026	-	91,254,026	(1,698,688)
Adult Development Disabilities Services						
State Appropriation						
State General Funds	194,722,380	159,750,169	159,042,669	-	159,042,669	(707,500)
Tobacco Settlement Funds	10,255,138	10,255,138	10,255,138	-	10,255,138	0
Federal Funds						
Medical Assistance Program	-	-	8,028,409	-	8,028,409	8,028,409
Social Services Block Grant	30,636,459	32,012,441	32,012,439	-	32,012,439	(2)
Temporary Assistance for Needy Families Block Grant	411,234	78,749	151,215	-	151,215	72,466
Federal Funds Not Specifically Identified	422,008	9,162,355	3,826	-	3,826	(9,158,529)
Other Funds	92,725,610	50,719,817	51,286,548	272,731	51,559,279	839,462
Total Adult Development Disabilities Services	329,172,829	261,978,669	260,780,244	272,731	261,052,975	(925,694)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)	Over/(Under) Expenditures				Surplus	Reserved	Total
\$ 81,708,877	\$ (102,929)	\$ (102,929)	\$ 1,436,504	\$ -	\$ 1,333,575	\$ 1,293,575	\$ 40,000	\$ 1,333,575
158,850	(27,055)	(27,055)	57,439	-	30,384	30,384	-	30,384
1,800,984	(821,902)	0	-	-	0	-	-	0
123,283	794,414	0	-	-	0	-	-	0
-	0	0	5,442	-	5,442	5,442	-	5,442
120,259	1	(1)	-	-	(1)	(1)	-	(1)
5,831,050	1,353,561	(296)	-	-	(296)	(296)	-	(296)
10,965	215,547	0	-	-	0	-	-	0
-	0	0	-	-	0	-	-	0
9,470,802	(9,395,340)	207,830	-	-	207,830	207,830	-	207,830
-	31,070	0	(73,876)	-	(73,876)	(73,876)	-	(73,876)
9,978,964	5,335	0	-	-	0	-	-	0
13,274,970	2,542,727	0	260,941	-	260,941	260,941	-	260,941
-	0	0	(503,541)	-	(503,541)	(503,541)	-	(503,541)
29,355,957	8,891,198	(2,076,174)	(1,192,165)	-	(3,268,339)	(3,268,339)	-	(3,268,339)
5,039,279	114,715	3,072,816	(2,606,965)	-	465,851	465,851	-	465,851
156,874,240	3,601,342	1,074,191	(2,616,221)	-	(1,542,030)	(1,582,030)	40,000	(1,542,030)
10,383,789	1,232,745	(7,492)	103,521	-	96,029	96,029	-	96,029
4,953,778	111,399	111,399	145,086	-	256,485	256,485	-	256,485
-	0	1,200,000	-	-	1,200,000	1,200,000	-	1,200,000
954,960	(234,790)	0	-	-	0	-	-	0
731,713	(731,713)	0	-	-	0	-	-	0
-	41,694	0	-	-	0	-	-	0
12,890,014	(1,284,797)	(1,005)	-	-	(1,005)	(1,005)	-	(1,005)
16,375,206	2,082,052	(162,448)	-	-	(162,448)	(162,448)	-	(162,448)
596,214	7,044	(14,990)	-	-	(14,990)	(14,990)	-	(14,990)
46,885,674	1,223,634	1,125,464	248,607	-	1,374,071	1,374,071	-	1,374,071
35,876,875	515,728	515,728	166,629	-	682,357	682,357	-	682,357
234,628	1	0	-	-	0	-	-	0
14,112,773	1	0	-	-	0	-	-	0
37,681,862	145	0	(4,327)	-	(4,327)	(4,327)	-	(4,327)
1,840	1	(596)	-	-	(596)	(596)	-	(596)
2,283,278	2	0	-	-	0	-	-	0
44,956	140	(40,629)	-	-	(40,629)	(40,629)	-	(40,629)
90,236,212	516,018	474,503	162,302	-	636,805	636,805	-	636,805
36,817,681	1,517,868	1,399,468	381,132	-	1,780,600	1,780,600	-	1,780,600
163,344	(163,344)	0	-	-	0	-	-	0
33,739,762	(777,377)	(44,284)	-	-	(44,284)	(44,284)	-	(44,284)
17,661,428	929,055	0	-	-	0	-	-	0
1,152,569	381,814	0	-	-	0	-	-	0
1,306,804	223,110	(942,746)	161,651	-	(781,095)	(781,095)	-	(781,095)
90,841,588	2,111,126	412,438	542,783	-	955,221	955,221	-	955,221
159,034,574	715,595	8,095	3,950,838	-	3,958,933	3,958,933	-	3,958,933
10,255,059	79	79	(79)	-	0	-	-	0
8,039,999	(8,039,999)	(11,590)	-	-	(11,590)	(11,590)	-	(11,590)
32,012,439	2	0	(96,176)	-	(96,176)	(96,176)	-	(96,176)
151,215	(72,466)	0	-	-	0	-	-	0
2,631	9,159,724	1,195	-	-	1,195	1,195	-	1,195
47,362,716	3,357,101	4,196,563	(3,462,330)	-	734,233	734,233	-	734,233
256,858,633	5,120,036	4,194,342	392,253	-	4,586,595	4,586,595	-	4,586,595

(continued)

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source (continued) Budget Fund For the Fiscal Year Ended June 30, 2009

HUMAN RESOURCES, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Adult Essential Health Treatment Services						
State Appropriation						
State General Funds	5,925,624	5,173,522	5,100,773	-	5,100,773	(72,749)
Tobacco Settlement Funds	6,475,000	6,475,000	6,475,000	-	6,475,000	0
Federal Funds						
Medical Assistance Program	-	-	77,257	-	77,257	77,257
Preventive Health and Health Services Block Grant	1,210,877	1,210,877	1,189,440	-	1,189,440	(21,437)
Federal Funds Not Specifically Identified	2,651,413	2,244,021	1,423,810	-	1,423,810	(820,211)
Other Funds	75,339	-	-	(740)	(740)	(740)
Total Adult Essential Health Treatment Services	16,338,253	15,103,420	14,266,280	(740)	14,265,540	(837,880)
Adult Forensic Services						
State Appropriation						
State General Funds	46,249,924	41,167,570	41,030,109	-	41,030,109	(137,461)
Federal Funds						
Federal Funds Not Specifically Identified	1,115,408	-	1,903	-	1,903	1,903
Other Funds	275,085	88,450	66,347	-	66,347	(22,103)
Total Adult Forensic Services	47,640,417	41,256,020	41,098,359	-	41,098,359	(157,661)
Adult Mental Health Services						
State Appropriation						
State General Funds	237,141,537	195,732,825	192,612,410	-	192,612,410	(3,120,415)
Federal Funds						
Community Mental Health Services Block Grant	6,615,710	9,287,857	9,833,859	-	9,833,859	546,002
Medical Assistance Program	-	-	855,388	-	855,388	855,388
Prevention and Treatment of Substance Abuse Block Grant	330,772	-	-	-	0	0
Temporary Assistance for Needy Families Block Grant	1,219,465	270,319	568,229	-	568,229	297,910
Federal Funds Not Specifically Identified	11,284,538	15,916,667	15,089,430	-	15,089,430	(827,237)
Other Funds	6,002,282	6,312,946	2,627,295	2,479,668	5,106,963	(1,205,983)
Total Adult Mental Health Services	262,594,304	227,520,614	221,586,611	2,479,668	224,066,279	(3,454,335)
Adult Nursing Home Services						
State Appropriation						
State General Funds	2,383,183	2,365,229	2,365,229	-	2,365,229	0
Other Funds	9,012,772	9,294,172	9,290,376	-	9,290,376	(3,796)
Total Adult Nursing Home Services	11,395,955	11,659,401	11,655,605	-	11,655,605	(3,796)
After School Care						
State Appropriation						
State General Funds	-	-	-	-	0	0
Federal Funds						
Temporary Assistance for Needy Families Block Grant	14,000,000	13,706,631	13,218,846	-	13,218,846	(487,785)
Other Funds	28,000,000	-	-	-	0	0
Total After School Care	42,000,000	13,706,631	13,218,846	-	13,218,846	(487,785)
Child and Adolescent Addictive Disease Services						
State Appropriation						
State General Funds	9,420,763	2,139,072	2,062,402	-	2,062,402	(76,670)
Federal Funds						
Medical Assistance Program	-	-	175,321	-	175,321	175,321
Prevention and Treatment of Substance Abuse Block Grant	10,055,302	14,048,972	8,021,154	-	8,021,154	(6,027,818)
Federal Funds Not Specifically Identified	3,432,748	813,153	575,714	-	575,714	(237,439)
Other Funds	-	20,398	-	20,398	20,398	0
Total Child and Adolescent Addictive Disease Services	22,908,813	17,021,595	10,834,591	20,398	10,854,989	(6,166,606)
Child and Adolescent Development Disabilities Services						
State Appropriation						
State General Funds	20,819,083	12,265,838	12,265,038	-	12,265,038	(800)
Federal Funds						
Medical Assistance Program	-	-	3,796,177	-	3,796,177	3,796,177
Federal Funds Not Specifically Identified	157,113	4,481,756	-	-	0	(4,481,756)
Other Funds	9,566,163	76,143	58,697	-	58,697	(17,446)
Total Child and Adolescent Development Disabilities Services	30,542,359	16,823,737	16,119,912	-	16,119,912	(703,825)
Child and Adolescent Forensic Services						
State Appropriation						
State General Funds	3,103,859	2,948,404	2,813,839	-	2,813,839	(134,565)
Other Funds	-	-	5,585	-	5,585	5,585
Total Child and Adolescent Forensic Services	3,103,859	2,948,404	2,819,424	-	2,819,424	(128,980)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency)	Prior Period	Other	Total	Analysis of Fund Balance		
Actual	Variance Positive (Negative)	of Funds Available Over/(Under) Expenditures				Surplus	Reserved	Total
5,065,019	108,503	35,754	(35,754)	-	0	-	-	0
6,398,232	76,768	76,768	283,357	-	360,125	284,125	76,000	360,125
77,257	(77,257)	0	-	-	0	-	-	0
1,060,490	150,387	128,950	112	-	129,062	129,062	-	129,062
1,452,875	791,146	(29,065)	-	-	(29,065)	(29,065)	-	(29,065)
-	0	(740)	75,194	-	74,454	74,454	-	74,454
14,053,873	1,049,547	211,667	322,909	-	534,576	458,576	76,000	534,576
40,996,867	170,703	33,242	108,188	-	141,430	141,430	-	141,430
-	0	1,903	-	-	1,903	1,903	-	1,903
88,444	6	(22,097)	-	-	(22,097)	(22,097)	-	(22,097)
41,085,311	170,709	13,048	108,188	-	121,236	121,236	-	121,236
191,645,495	4,087,330	966,915	1,135,701	-	2,102,616	2,102,616	-	2,102,616
8,473,368	814,489	1,360,491	6,076	-	1,366,567	1,366,567	-	1,366,567
855,388	(855,388)	0	-	-	0	-	-	0
-	0	0	-	-	0	-	-	0
568,229	(297,910)	0	-	-	0	-	-	0
15,095,854	820,813	(6,424)	-	-	(6,424)	(6,424)	-	(6,424)
5,881,920	431,026	(774,957)	(30,834)	-	(805,791)	(805,791)	-	(805,791)
222,520,254	5,000,360	1,546,025	1,110,943	-	2,656,968	2,656,968	-	2,656,968
2,365,049	180	180	4,254	-	4,434	4,434	-	4,434
9,293,501	671	(3,125)	(10)	-	(3,135)	(3,135)	-	(3,135)
11,658,550	851	(2,945)	4,244	-	1,299	1,299	-	1,299
-	0	0	3,180	-	3,180	3,180	-	3,180
13,218,846	487,785	0	-	-	0	-	-	0
283,573	(283,573)	(283,573)	(243,196)	-	(526,769)	(526,769)	-	(526,769)
13,502,419	204,212	(283,573)	(240,016)	-	(523,589)	(523,589)	-	(523,589)
1,968,766	170,306	93,636	363,241	-	456,877	456,877	-	456,877
175,321	(175,321)	0	-	-	0	-	-	0
8,021,154	6,027,818	0	-	-	0	-	-	0
575,714	237,439	0	-	-	0	-	-	0
20,398	0	0	-	-	0	-	-	0
10,761,353	6,260,242	93,636	363,241	-	456,877	456,877	-	456,877
11,984,052	281,786	280,986	(1,763)	-	279,223	279,223	-	279,223
3,796,222	(3,796,222)	(45)	-	-	(45)	(45)	-	(45)
-	4,481,756	0	-	-	0	-	-	0
48,303	27,840	10,394	-	-	10,394	10,394	-	10,394
15,828,577	995,160	291,335	(1,763)	-	289,572	289,572	-	289,572
2,811,319	137,085	2,520	10,043	-	12,563	12,563	-	12,563
3,002	(3,002)	2,583	-	-	2,583	2,583	-	2,583
2,814,321	134,083	5,103	10,043	-	15,146	15,146	-	15,146

(continued)

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source (continued) Budget Fund For the Fiscal Year Ended June 30, 2009

HUMAN RESOURCES, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Child and Adolescent Mental Health Services						
State Appropriation						
State General Funds	90,721,809	65,885,406	62,025,456	-	62,025,456	(3,859,950)
Federal Funds						
Community Mental Health Services Block Grant	6,501,395	5,651,104	5,032,021	-	5,032,021	(619,083)
Medical Assistance Program	-	-	2,533,469	-	2,533,469	2,533,469
Federal Funds Not Specifically Identified	162,485	4,763,402	1,144,593	-	1,144,593	(3,618,809)
Other Funds	53,393,707	4,620,001	2,780,641	1,829,109	4,609,750	(10,251)
Total Child and Adolescent Mental Health Services	150,779,396	80,919,913	73,516,180	1,829,109	75,345,289	(5,574,624)
Child Care Services						
State Appropriation						
State General Funds	58,577,959	53,821,226	53,821,226	-	53,821,226	0
Federal Funds						
CCDF Mandatory & Matching Funds	90,698,416	107,306,359	104,290,166	-	104,290,166	(3,016,193)
Child Care and Development Block Grant	54,619,903	30,640,418	29,461,516	-	29,461,516	(1,178,902)
Social Services Block Grant	90	140	140	-	140	0
Temporary Assistance for Needy Families Block Grant	10,280,143	-	-	-	0	0
Federal Funds Not Specifically Identified	10,000,000	2,405,811	-	-	0	(2,405,811)
Other Funds	2,500,000	2,130,965	2,131,527	-	2,131,527	562
Total Child Care Services	226,676,511	196,304,919	189,704,575	-	189,704,575	(6,600,344)
Child Fatality Review Panel						
State Appropriation						
State General Funds	379,815	-	-	-	0	0
Federal Funds						
Federal Funds Not Specifically Identified	72,534	-	-	-	0	0
Total Child Fatality Review Panel	452,349	-	-	-	0	0
Child Support Services						
State Appropriation						
State General Funds	24,963,922	22,336,551	20,036,551	-	20,036,551	(2,300,000)
Federal Funds						
Social Services Block Grant	120,000	125,000	120,000	-	120,000	(5,000)
Federal Funds Not Specifically Identified	63,287,750	60,281,236	49,927,072	-	49,927,072	(10,354,164)
American Recovery and Reinvestment Act of 2009						
Federal Funds Not Specifically Identified	-	16,000,000	15,968,904	-	15,968,904	(31,096)
Other Funds	3,237,260	3,237,260	395,996	-	395,996	(2,841,264)
Total Child Support Services	91,608,932	101,980,047	86,448,523	-	86,448,523	(15,531,524)
Child Welfare Services						
State Appropriation						
State General Funds	117,613,541	94,963,418	94,863,418	-	94,863,418	(100,000)
Federal Funds						
CCDF Mandatory & Matching Funds	817,637	299,790	263,125	-	263,125	(36,665)
Community Services Block Grant	4,000	4,000	2,723	-	2,723	(1,277)
Foster Care Title IV-E	32,278,994	51,956,067	38,833,486	-	38,833,486	(13,122,581)
Medical Assistance Program	-	(2,431,132)	384,658	-	384,658	2,815,790
Social Services Block Grant	8,264,167	8,960,637	8,641,549	-	8,641,549	(319,088)
Temporary Assistance for Needy Families Block Grant	77,263,725	103,201,786	100,283,370	-	100,283,370	(2,918,416)
TANF - Block Grant Transfers to Social Services Block Grant	25,800,000	1,940,749	1,940,748	-	1,940,748	(1)
Federal Funds Not Specifically Identified	23,847,912	14,114,936	14,266,473	-	14,266,473	151,537
American Recovery and Reinvestment Act of 2009						
Foster Care Title IV-E	-	-	8,440	-	8,440	8,440
Medical Assistance Program	-	1,124,588	-	-	0	(1,124,588)
Other Funds	37,786,181	15,325,171	14,526,510	12,581,229	27,107,739	11,782,568
Total Child Welfare Services	323,676,157	289,460,010	274,014,500	12,581,229	286,595,729	(2,864,281)
Direct Care Support Services						
State Appropriation						
State General Funds	122,634,924	118,857,834	118,534,765	-	118,534,765	(323,069)
Federal Funds						
Federal Funds Not Specifically Identified	6,205,526	81,243	31,428	-	31,428	(49,815)
Other Funds	60,580,469	44,165,865	37,786,986	251,877	38,038,863	(6,127,002)
Total Direct Care Support Services	189,420,919	163,104,942	156,353,179	251,877	156,605,056	(6,499,886)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
57,658,064	8,227,342	4,367,392	1,726,592	-	6,093,984	4,764,041	1,329,943	6,093,984
6,332,021	(680,917)	(1,300,000)	-	-	(1,300,000)	(1,300,000)	-	(1,300,000)
2,533,469	(2,533,469)	0	-	-	0	-	-	0
1,144,593	3,618,809	0	-	-	0	-	-	0
4,584,189	35,812	25,561	4,429	-	29,990	29,990	-	29,990
72,252,336	8,667,577	3,092,953	1,731,021	-	4,823,974	3,494,031	1,329,943	4,823,974
53,794,700	26,526	26,526	(5,827,281)	-	(5,800,755)	(5,800,755)	-	(5,800,755)
108,506,352	(1,199,993)	(4,216,186)	(179)	-	(4,216,365)	(4,216,365)	-	(4,216,365)
34,805,377	(4,164,959)	(5,343,861)	5,536,612	-	192,751	192,751	-	192,751
140	0	0	-	-	0	-	-	0
-	0	0	-	-	0	-	-	0
(2,959,149)	5,364,960	2,959,149	(2,959,149)	-	0	-	-	0
2,122,068	8,897	9,459	42,819	-	52,278	52,278	-	52,278
196,269,488	35,431	(6,564,913)	(3,207,178)	-	(9,772,091)	(9,772,091)	-	(9,772,091)
-	0	0	1,591	-	1,591	1,591	-	1,591
-	0	0	-	-	0	-	-	0
-	0	0	1,591	-	1,591	1,591	-	1,591
20,036,494	2,300,057	57	75,798	-	75,855	75,855	-	75,855
120,000	5,000	0	-	-	0	-	-	0
49,927,072	10,354,164	0	-	-	0	-	-	0
15,968,904	31,096	0	-	-	0	-	-	0
389,264	2,847,996	6,732	(15,583)	-	(8,851)	(8,851)	-	(8,851)
86,441,734	15,538,313	6,789	60,215	-	67,004	67,004	-	67,004
94,863,412	100,006	6	1,306,112	-	1,306,118	1,306,118	-	1,306,118
263,125	36,665	0	1,379,416	-	1,379,416	1,379,416	-	1,379,416
2,723	1,277	0	-	-	0	-	-	0
38,833,190	13,122,877	296	-	-	296	296	-	296
384,658	(2,815,790)	0	-	-	0	-	-	0
8,641,549	319,088	0	96,176	-	96,176	96,176	-	96,176
100,283,370	2,918,416	0	-	-	0	-	-	0
1,940,748	1	0	-	-	0	-	-	0
14,271,221	(156,285)	(4,748)	(2,944)	-	(7,692)	(7,692)	-	(7,692)
14,566	(14,566)	(6,126)	-	-	(6,126)	(6,126)	-	(6,126)
-	1,124,588	0	-	-	0	-	-	0
14,417,131	908,040	12,690,608	430,234	-	13,120,842	1,958,364	11,162,478	13,120,842
273,915,693	15,544,317	12,680,036	3,208,994	-	15,889,030	4,726,552	11,162,478	15,889,030
121,623,402	(2,765,568)	(3,088,637)	581,294	-	(2,507,343)	(2,507,343)	-	(2,507,343)
30,089	51,154	1,339	277	-	1,616	1,616	-	1,616
41,835,940	2,329,925	(3,797,077)	3,457,464	-	(339,613)	(339,613)	-	(339,613)
163,489,431	(384,489)	(6,884,375)	4,039,035	-	(2,845,340)	(2,845,340)	-	(2,845,340)

(continued)

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source (continued) Budget Fund For the Fiscal Year Ended June 30, 2009

HUMAN RESOURCES, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Elder Abuse Investigations and Prevention						
State Appropriation						
State General Funds	14,577,451	13,069,951	13,069,951	-	13,069,951	0
Federal Funds						
Social Services Block Grant	2,279,539	1,704,632	1,480,663	-	1,480,663	(223,969)
Federal Funds Not Specifically Identified	793,894	864,921	770,662	-	770,662	(94,259)
American Recovery and Reinvestment Act of 2009						
Medical Assistance Program	-	99,654	-	-	0	(99,654)
Other Funds	678,063	614,201	538,186	-	538,186	(76,015)
Total Elder Abuse Investigations and Prevention	18,328,947	16,353,359	15,859,462	-	15,859,462	(493,897)
Elder Community Living Services						
State Appropriation						
State General Funds	74,875,441	61,715,833	61,523,463	-	61,523,463	(192,370)
Tobacco Settlement Funds	3,664,733	5,073,877	5,073,877	-	5,073,877	0
Federal Funds						
Medical Assistance Program	-	-	11,920,431	-	11,920,431	11,920,431
Social Services Block Grant	3,761,430	2,810,474	2,747,778	-	2,747,778	(62,696)
Federal Funds Not Specifically Identified	23,908,635	40,156,969	26,195,402	-	26,195,402	(13,961,567)
American Recovery and Reinvestment Act of 2009						
Medical Assistance Program	-	7,882,457	-	-	0	(7,882,457)
Federal Funds Not Specifically Identified	-	2,426,012	2,426,012	-	2,426,012	0
Other Funds	13,887,001	210,045	88,303	-	88,303	(121,742)
Total Elder Community Living Services	120,097,240	120,275,667	109,975,266	-	109,975,266	(10,300,401)
Elder Support Services						
State Appropriation						
State General Funds	2,059,156	1,014,736	1,014,736	-	1,014,736	0
Tobacco Settlement Funds	2,527,073	1,117,929	1,117,929	-	1,117,929	0
Federal Funds						
Federal Funds Not Specifically Identified	5,901,407	7,153,669	6,996,696	-	6,996,696	(156,973)
American Recovery and Reinvestment Act of 2009						
Federal Funds Not Specifically Identified	-	526,680	526,680	-	526,680	0
Other Funds	-	-	-	-	0	0
Total Elder Support Services	10,487,636	9,813,014	9,656,041	-	9,656,041	(156,973)
Eligibility Determination						
State Appropriation						
State General Funds	56,870,673	55,345,365	55,345,365	-	55,345,365	0
Federal Funds						
Child Care and Development Block Grant	-	833,430	896,458	-	896,458	63,028
Foster Care Title IV-E	1,982,030	2,881,432	2,881,432	-	2,881,432	0
Low-Income Home Energy Assistance	346,557	228,150	228,190	-	228,190	40
Medical Assistance Program	-	-	52,006,704	-	52,006,704	52,006,704
Temporary Assistance for Needy Families Block Grant	500,000	741,427	750,583	-	750,583	9,156
Federal Funds Not Specifically Identified	4,993,663	56,793,168	4,985,048	-	4,985,048	(51,808,120)
Other Funds	50,786,956	3,539,456	3,758,479	-	3,758,479	219,023
Total Eligibility Determination	115,479,879	120,362,428	120,852,259	-	120,852,259	489,831
Emergency Preparedness/Trauma System Improvement						
State Appropriation						
State General Funds	6,401,703	4,427,978	4,427,978	-	4,427,978	0
Federal Funds						
Maternal and Child Health Services Block Grant	407,750	-	-	-	0	0
Medical Assistance Program	-	8,809	8,808	-	8,808	(1)
Preventive Health and Health Services Block Grant	1,147,504	677,504	668,894	-	668,894	(8,610)
Federal Funds Not Specifically Identified	41,026,670	33,335,644	33,576,298	-	33,576,298	240,654
Other Funds	-	9,145,054	-	9,145,054	9,145,054	0
Total Emergency Preparedness/Trauma System Improvement	48,983,627	47,594,989	38,681,978	9,145,054	47,827,032	232,043
Energy Assistance						
Federal Funds						
Low-Income Home Energy Assistance	24,281,180	74,336,352	74,313,394	-	74,313,394	(22,958)
Other Funds	4,384,452	1,636,250	2,307,769	-	2,307,769	671,519
Total Energy Assistance	28,665,632	75,972,602	76,621,163	-	76,621,163	648,561

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
13,061,643	8,308	8,308	92,383	-	100,691	100,691	-	100,691
1,480,663	223,969	0	-	-	0	-	-	0
770,662	94,259	0	159	-	159	159	-	159
-	99,654	0	-	-	0	-	-	0
540,314	73,887	(2,128)	887	-	(1,241)	(1,241)	-	(1,241)
15,853,282	500,077	6,180	93,429	-	99,609	99,609	-	99,609
61,514,714	201,119	8,749	1,589,919	-	1,598,668	1,598,668	-	1,598,668
5,073,877	0	0	95,359	-	95,359	95,359	-	95,359
11,920,431	(11,920,431)	0	-	-	0	-	-	0
2,747,778	62,696	0	-	-	0	-	-	0
26,195,402	13,961,567	0	-	-	0	-	-	0
-	7,882,457	0	-	-	0	-	-	0
2,426,012	0	0	-	-	0	-	-	0
150,745	59,300	(62,442)	(36,186)	-	(98,628)	(98,628)	-	(98,628)
110,028,959	10,246,708	(53,693)	1,649,092	-	1,595,399	1,595,399	-	1,595,399
1,014,279	457	457	6,877	-	7,334	7,334	-	7,334
1,054,062	63,867	63,867	(1,166,015)	-	(1,102,148)	(1,102,148)	-	(1,102,148)
7,000,067	153,602	(3,371)	-	-	(3,371)	(3,371)	-	(3,371)
526,680	0	0	-	-	0	-	-	0
22,366	(22,366)	(22,366)	(73,446)	-	(95,812)	(95,812)	-	(95,812)
9,617,454	195,560	38,587	(1,232,584)	-	(1,193,997)	(1,193,997)	-	(1,193,997)
54,485,497	859,868	859,868	(2,444,802)	-	(1,584,934)	(1,584,934)	-	(1,584,934)
896,458	(63,028)	0	-	-	0	-	-	0
2,881,432	0	0	-	-	0	-	-	0
228,190	(40)	0	-	-	0	-	-	0
52,203,227	(52,203,227)	(196,523)	-	-	(196,523)	(196,523)	-	(196,523)
750,583	(9,156)	0	-	-	0	-	-	0
4,985,048	51,808,120	0	-	-	0	-	-	0
4,314,945	(775,489)	(556,466)	(1)	-	(556,467)	(556,467)	-	(556,467)
120,745,380	(382,952)	106,879	(2,444,803)	-	(2,337,924)	(2,337,924)	-	(2,337,924)
4,433,498	(5,520)	(5,520)	69,572	-	64,052	64,052	-	64,052
-	0	0	-	-	0	-	-	0
8,808	1	0	-	-	0	-	-	0
669,791	7,713	(897)	-	-	(897)	(897)	-	(897)
33,252,058	83,586	324,240	(377,000)	-	(52,760)	(52,760)	-	(52,760)
9,145,054	0	0	-	-	0	-	-	0
47,509,209	85,780	317,823	(307,428)	-	10,395	10,395	-	10,395
74,312,141	24,211	1,253	(1,253)	-	0	-	-	0
1,660,460	(24,210)	647,309	68	-	647,377	647,377	-	647,377
75,972,601	1	648,562	(1,185)	-	647,377	647,377	-	647,377

(continued)

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source (continued) Budget Fund For the Fiscal Year Ended June 30, 2009

HUMAN RESOURCES, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Epidemiology						
State Appropriation						
State General Funds	5,880,965	4,676,721	4,676,721	-	4,676,721	0
Tobacco Settlement Funds	115,637	115,637	115,637	-	115,637	0
Federal Funds						
Medical Assistance Program	-	-	40,129	-	40,129	40,129
Preventive Health and Health Services Block Grant	196,750	196,750	71,307	-	71,307	(125,443)
Federal Funds Not Specifically Identified	6,004,750	5,417,450	4,755,093	-	4,755,093	(662,357)
Other Funds	311,340	30,260	2,549	-	2,549	(27,711)
Total Epidemiology	12,509,442	10,436,818	9,661,436	-	9,661,436	(775,382)
Facility and Provider Regulation						
State Appropriation						
State General Funds	8,759,268	7,761,912	7,761,912	-	7,761,912	0
Tobacco Settlement Funds	-	-	-	-	0	0
Federal Funds						
Foster Care Title IV-E	312,568	318,846	294,368	-	294,368	(24,478)
Medical Assistance Program	-	-	2,606,459	-	2,606,459	2,606,459
Federal Funds Not Specifically Identified	4,830,573	7,149,535	4,160,796	-	4,160,796	(2,988,739)
Other Funds	2,511,861	48,254	52,361	-	52,361	4,107
Total Facility and Provider Regulation	16,414,270	15,278,547	14,875,896	-	14,875,896	(402,651)
Family Violence Services						
State Appropriation						
State General Funds	6,151,950	5,001,950	5,001,950	-	5,001,950	0
Federal Funds						
Preventive Health and Health Services Block Grant	200,470	6,631	14,041	-	14,041	7,410
Temporary Assistance for Needy Families Block Grant	5,565,244	5,569,896	5,569,895	-	5,569,895	(1)
Federal Funds Not Specifically Identified	2,083,044	2,482,692	2,542,231	-	2,542,231	59,539
Other Funds	-	329	-	-	0	(329)
Total Family Violence Services	14,000,708	13,061,498	13,128,117	-	13,128,117	66,619
Federal and Unobligated Balances						
Federal Funds						
TANF - Block Grant Unobligated Balance	21,966,009	37,348,536	-	-	0	(37,348,536)
Food Stamp Eligibility and Benefits						
State Appropriation						
State General Funds	39,590,489	37,630,731	37,630,731	-	37,630,731	0
Federal Funds						
Federal Funds Not Specifically Identified	74,295,294	45,339,242	45,269,294	-	45,269,294	(69,948)
American Recovery and Reinvestment Act of 2009	-	5,973,990	5,159,725	-	5,159,725	(814,265)
Federal Funds Not Specifically Identified	-	6,847	5,610	-	5,610	(1,237)
Other Funds	12,409	-	-	-	-	-
Total Food Stamp Eligibility and Benefits	113,898,192	88,950,810	88,065,360	-	88,065,360	(885,450)
Immunization						
State Appropriation						
State General Funds	11,962,587	10,784,325	10,541,827	-	10,541,827	(242,498)
Federal Funds						
Maternal and Child Health Services Block Grant	6,762,746	7,164,877	1,391,132	-	1,391,132	(5,773,745)
Medical Assistance Program	-	-	1,016,675	-	1,016,675	1,016,675
Preventive Health and Health Services Block Grant	703,712	703,712	(74,971)	-	(74,971)	(778,683)
Federal Funds Not Specifically Identified	7,100,170	8,789,806	7,460,290	-	7,460,290	(1,329,516)
Other Funds	1,790,902	-	-	-	0	0
Total Immunization	28,320,117	27,442,720	20,334,953	-	20,334,953	(7,107,767)
Infant and Child Essential Health Treatment Services						
State Appropriation						
State General Funds	38,933,461	29,242,755	29,242,755	-	29,242,755	0
Federal Funds						
Maternal and Child Health Services Block Grant	8,086,561	12,311,238	6,830,805	-	6,830,805	(5,480,433)
Medical Assistance Program	-	-	1,221,849	-	1,221,849	1,221,849
Preventive Health and Health Services Block Grant	267,356	515,286	109,180	-	109,180	(406,106)
Federal Funds Not Specifically Identified	18,460,942	21,030,367	15,126,136	-	15,126,136	(5,904,231)
Other Funds	1,538,372	81,160	81,160	-	81,160	0
Total Infant and Child Essential Health Treatment Services	67,286,692	63,180,806	52,611,885	-	52,611,885	(10,568,921)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
4,607,613	69,108	69,108	6,141	-	75,249	75,249	-	75,249
117,273	(1,636)	(1,636)	-	-	(1,636)	(1,636)	-	(1,636)
40,129	(40,129)	0	-	-	0	-	-	0
73,136	123,614	(1,829)	-	-	(1,829)	(1,829)	-	(1,829)
4,937,419	480,031	(182,326)	29	-	(182,297)	(182,297)	-	(182,297)
30,180	80	(27,631)	(24,229)	-	(51,860)	(51,860)	-	(51,860)
9,805,750	631,068	(144,314)	(18,059)	-	(162,373)	(162,373)	-	(162,373)
7,190,137	571,775	571,775	3,452	-	575,227	575,227	-	575,227
425	(425)	(425)	-	-	(425)	(425)	-	(425)
294,368	24,478	0	-	-	0	-	-	0
2,606,459	(2,606,459)	0	-	-	0	-	-	0
4,161,227	2,988,308	(431)	659,860	-	659,429	659,429	-	659,429
48,168	86	4,193	(40)	-	4,153	4,153	-	4,153
14,300,784	977,763	575,112	663,272	-	1,238,384	1,238,384	-	1,238,384
4,885,486	116,464	116,464	11,455	-	127,919	127,919	-	127,919
6,630	1	7,411	-	-	7,411	7,411	-	7,411
5,569,895	1	0	-	-	0	-	-	0
2,542,312	(59,620)	(81)	(152,330)	-	(152,411)	(152,411)	-	(152,411)
7,319	(6,990)	(7,319)	88,207	-	80,888	80,888	-	80,888
13,011,642	49,856	116,475	(52,668)	-	63,807	63,807	-	63,807
-	37,348,536	0	-	-	0	-	-	0
38,816,077	(1,185,346)	(1,185,346)	(299,632)	-	(1,484,978)	(1,484,978)	-	(1,484,978)
45,466,576	(127,334)	(197,282)	-	-	(197,282)	(197,282)	-	(197,282)
5,159,725	814,265	0	-	-	0	-	-	0
311,399	(304,552)	(305,789)	(82,180)	-	(387,969)	(387,969)	-	(387,969)
89,753,777	(802,967)	(1,688,417)	(381,812)	-	(2,070,229)	(2,070,229)	-	(2,070,229)
10,508,711	275,614	33,116	30	-	33,146	33,146	-	33,146
1,392,128	5,772,749	(996)	-	-	(996)	(996)	-	(996)
1,016,675	(1,016,675)	0	-	-	0	-	-	0
60,901	642,811	(135,872)	-	-	(135,872)	(135,872)	-	(135,872)
7,473,743	1,316,063	(13,453)	-	-	(13,453)	(13,453)	-	(13,453)
-	0	0	-	-	0	-	-	0
20,452,158	6,990,562	(117,205)	30	-	(117,175)	(117,175)	-	(117,175)
29,243,688	(933)	(933)	267,814	-	266,881	266,881	-	266,881
6,831,729	5,479,509	(924)	-	-	(924)	(924)	-	(924)
1,221,849	(1,221,849)	0	-	-	0	-	-	0
109,180	406,106	0	-	-	0	-	-	0
15,197,849	5,832,518	(71,713)	-	-	(71,713)	(71,713)	-	(71,713)
81,160	0	0	-	-	0	-	-	0
52,685,455	10,495,351	(73,570)	267,814	-	194,244	194,244	-	194,244

(continued)

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source (continued) Budget Fund For the Fiscal Year Ended June 30, 2009

HUMAN RESOURCES, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Infant and Child Health Promotion						
State Appropriation						
State General Funds	29,858,162	23,821,484	22,782,345	-	22,782,345	(1,039,139)
Federal Funds						
Maternal and Child Health Services Block Grant	3,813,329	3,820,310	1,484,859	-	1,484,859	(2,335,451)
Medical Assistance Program	-	-	3,876,122	-	3,876,122	3,876,122
Preventive Health and Health Services Block Grant	156,221	156,221	-	-	0	(156,221)
Temporary Assistance for Needy Families Block Grant	-	4,562,443	1,648,701	-	1,648,701	(2,913,742)
Federal Funds Not Specifically Identified	260,610,739	374,011,920	351,110,128	-	351,110,128	(22,901,792)
American Recovery and Reinvestment Act of 2009						
Federal Funds Not Specifically Identified	-	6,745,880	6,745,880	-	6,745,880	0
Other Funds	6,485,402	169,825	29,306	-	29,306	(140,519)
Total Infant and Child Health Promotion	300,923,853	413,288,083	387,677,341	-	387,677,341	(25,610,742)
Infectious Disease Control						
State Appropriation						
State General Funds	41,912,787	35,933,057	34,706,390	-	34,706,390	(1,226,667)
Federal Funds						
Maternal and Child Health Services Block Grant	484,489	484,489	83,465	-	83,465	(401,024)
Medical Assistance Program	-	-	451,934	-	451,934	451,934
Federal Funds Not Specifically Identified	58,740,788	80,124,038	78,194,159	-	78,194,159	(1,929,879)
Other Funds	464,131	150,000	53,645	-	53,645	(96,355)
Total Infectious Disease Control	101,602,195	116,691,584	113,489,593	-	113,489,593	(3,201,991)
Injury Prevention						
State Appropriation						
State General Funds	1,107,613	779,762	710,712	-	710,712	(69,050)
Tobacco Settlement Funds	150,000	75,000	75,000	-	75,000	0
Federal Funds						
Medical Assistance Program	-	-	33,885	-	33,885	33,885
Preventive Health and Health Services Block Grant	112,005	51,775	32,226	-	32,226	(19,549)
Federal Funds Not Specifically Identified	1,110,140	820,569	696,165	-	696,165	(124,404)
Other Funds	800,825	-	-	-	0	0
Total Injury Prevention	3,280,583	1,727,106	1,547,988	-	1,547,988	(179,118)
Inspections and Environmental Hazard Control						
State Appropriation						
State General Funds	18,927,060	17,733,073	16,821,699	-	16,821,699	(911,374)
Federal Funds						
Maternal and Child Health Services Block Grant	200,210	224,888	166,547	-	166,547	(58,341)
Medical Assistance Program	-	-	29,761	-	29,761	29,761
Preventive Health and Health Services Block Grant	336,772	315,556	204,684	-	204,684	(110,872)
Federal Funds Not Specifically Identified	739,485	742,789	996,406	-	996,406	253,617
Other Funds	514,884	554,381	99,013	-	99,013	(455,368)
Total Inspections and Environmental Hazard Control	20,718,411	19,570,687	18,318,110	-	18,318,110	(1,252,577)
Out-of-Home Care						
State Appropriation						
State General Funds	115,871,866	97,634,423	93,960,730	-	93,960,730	(3,673,693)
Federal Funds						
Foster Care Title IV-E	44,836,738	41,490,169	41,530,214	-	41,530,214	40,045
Temporary Assistance for Needy Families Block Grant	90,814,092	89,667,465	89,002,348	-	89,002,348	(665,117)
TANF - Block Grant Unobligated Balance	-	-	821,032	-	821,032	821,032
Federal Funds Not Specifically Identified	12,332,000	12,608,156	12,607,866	-	12,607,866	(290)
American Recovery and Reinvestment Act of 2009						
Foster Care Title IV-E	-	2,881,008	2,887,728	-	2,887,728	6,720
Other Funds	78,406,169	-	-	-	0	0
Total Out-of-Home Care	342,260,865	244,281,221	240,809,918	-	240,809,918	(3,471,303)
Refugee Assistance						
Federal Funds						
Temporary Assistance for Needy Families Block Grant	5,000	-	-	-	0	0
Federal Funds Not Specifically Identified	4,834,816	8,524,252	8,524,350	-	8,524,350	98
Other Funds	35,000	75,705	75,704	-	75,704	(1)
Total Refugee Assistance	4,874,816	8,599,957	8,600,054	-	8,600,054	97
Substance Abuse Prevention Services						
State Appropriation						
State General Funds	1,238,772	151,686	151,686	-	151,686	0
Federal Funds						
Prevention and Treatment of Substance Abuse Block Grant	19,978,441	11,214,600	10,850,877	-	10,850,877	(363,723)
Federal Funds Not Specifically Identified	2,914,601	2,625,941	2,400,632	-	2,400,632	(225,309)
Other Funds	194,000	-	-	-	0	0
Total Substance Abuse Prevention Services	24,325,814	13,992,227	13,403,195	-	13,403,195	(589,032)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
22,095,048	1,726,436	687,297	(385,939)	-	301,358	301,358	-	301,358
1,504,333	2,315,977	(19,474)	(88,779)	-	(108,253)	(108,253)	-	(108,253)
3,876,418	(3,876,418)	(296)	88,979	-	88,683	88,683	-	88,683
-	156,221	0	-	-	0	-	-	0
1,648,701	2,913,742	0	-	-	0	-	-	0
351,657,057	22,354,863	(546,929)	(1)	-	(546,930)	(546,930)	-	(546,930)
6,745,880	0	0	-	-	0	-	-	0
(19,610)	189,435	48,916	-	-	48,916	48,916	-	48,916
387,507,827	25,780,256	169,514	(385,740)	-	(216,226)	(216,226)	-	(216,226)
34,716,285	1,216,772	(9,895)	3,828,528	-	3,818,633	3,818,633	-	3,818,633
83,465	401,024	0	-	-	0	-	-	0
451,934	(451,934)	0	-	-	0	-	-	0
78,331,742	1,792,296	(137,583)	278,249	-	140,666	140,666	-	140,666
-	150,000	53,645	(77,001)	-	(23,356)	(23,356)	-	(23,356)
113,583,426	3,108,158	(93,833)	4,029,776	-	3,935,943	3,935,943	-	3,935,943
705,853	73,909	4,859	82,269	-	87,128	87,128	-	87,128
2,205	72,795	72,795	-	-	72,795	72,795	-	72,795
33,885	(33,885)	0	-	-	0	-	-	0
32,366	19,409	(140)	(598)	-	(738)	(738)	-	(738)
707,973	112,596	(11,808)	(164)	-	(11,972)	(11,972)	-	(11,972)
-	0	0	-	-	0	-	-	0
1,482,282	244,824	65,706	81,507	-	147,213	147,213	-	147,213
16,559,186	1,173,887	262,513	15,098	-	277,611	277,611	-	277,611
166,547	58,341	0	-	-	0	-	-	0
29,761	(29,761)	0	-	-	0	-	-	0
204,684	110,872	0	-	-	0	-	-	0
470,929	271,860	525,477	45	-	525,522	525,522	-	525,522
508,942	45,439	(409,929)	(3,731)	-	(413,660)	(413,660)	-	(413,660)
17,940,049	1,630,638	378,061	11,412	-	389,473	389,473	-	389,473
93,938,985	3,695,438	21,745	473,100	-	494,845	494,845	-	494,845
41,490,166	3	40,048	-	-	40,048	40,048	-	40,048
89,043,698	623,767	(41,350)	(3,716,067)	-	(3,757,417)	(3,757,417)	-	(3,757,417)
-	0	821,032	-	-	821,032	-	821,032	821,032
12,608,154	2	(288)	-	-	(288)	(288)	-	(288)
2,881,006	2	6,722	-	-	6,722	6,722	-	6,722
-	0	0	(362,660)	-	(362,660)	(362,660)	-	(362,660)
239,962,009	4,319,212	847,909	(3,605,627)	-	(2,757,718)	(3,578,750)	821,032	(2,757,718)
-	0	0	-	-	0	-	-	0
8,524,250	2	100	200	-	300	300	-	300
75,704	1	0	-	-	0	-	-	0
8,599,954	3	100	200	-	300	300	-	300
150,940	746	746	(20,836)	-	(20,090)	(20,090)	-	(20,090)
10,850,877	363,723	0	-	-	0	-	-	0
2,400,814	225,127	(182)	-	-	(182)	(182)	-	(182)
-	0	0	-	-	0	-	-	0
13,402,631	589,596	564	(20,836)	-	(20,272)	(20,272)	-	(20,272)

(continued)

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source (continued) Budget Fund For the Fiscal Year Ended June 30, 2009

HUMAN RESOURCES, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Support for Needy Families - Basic Assistance						
State Appropriation						
State General Funds	100,000	100,000	100,000	-	100,000	0
Federal Funds						
Temporary Assistance for Needy Families Block Grant	-	40,735,188	20,435,025	-	20,435,025	(20,300,163)
TANF - Block Grant Unobligated Balance	65,652,812	7,478,817	46,038,504	-	46,038,504	38,559,687
Federal Funds Not Specifically Identified	-	-	3,798,111	-	3,798,111	3,798,111
Total Support for Needy Families - Basic Assistance	65,752,812	48,314,005	70,371,640	-	70,371,640	22,057,635
Support for Needy Families - Family Assistance						
State Appropriation						
State General Funds	6,464,606	2,801,746	2,801,746	-	2,801,746	0
Federal Funds						
Community Services Block Grant	17,185,183	17,089,200	17,789,490	-	17,789,490	700,290
Temporary Assistance for Needy Families Block Grant	29,526,128	29,526,128	19,504,274	-	19,504,274	(10,021,854)
TANF - Block Grant Unobligated Balance	-	-	461	-	461	461
Federal Funds Not Specifically Identified	1,643,225	916,862	916,862	-	916,862	0
Other Funds	1,759,217	-	-	41,526	41,526	41,526
Total Support for Needy Families - Family Assistance	56,578,359	50,333,936	41,012,833	41,526	41,054,359	(9,279,577)
Support for Needy Families - Work Assistance						
State Appropriation						
State General Funds	7,695,000	7,695,000	7,695,000	-	7,695,000	0
Federal Funds						
CCDF Mandatory & Matching Funds	6,500	4,189	4,188	-	4,188	(1)
Medical Assistance Program	-	(5,605)	14,394	-	14,394	19,999
Temporary Assistance for Needy Families Block Grant	39,116,253	13,819,012	13,794,156	-	13,794,156	(24,856)
Federal Funds Not Specifically Identified	2,396,595	2,687,587	2,356,566	-	2,356,566	(331,021)
Other Funds	20,000	20,000	-	-	0	(20,000)
Total Support for Needy Families - Work Assistance	49,234,348	24,220,183	23,864,304	-	23,864,304	(355,879)
Vital Records						
State Appropriation						
State General Funds	3,764,443	3,218,278	3,218,278	-	3,218,278	0
Federal Funds						
Federal Funds Not Specifically Identified	500,680	1,407,677	1,128,426	-	1,128,426	(279,251)
Other Funds	-	-	15	-	15	15
Total Vital Records	4,265,123	4,625,955	4,346,719	-	4,346,719	(279,236)
Brain & Spinal Injury Trust Fund						
State Appropriation						
Brain and Spinal Injury Trust Fund	1,968,993	1,968,993	1,968,993	-	1,968,993	0
State Funds - Prior Year Carry-Over	-	-	-	-	-	-
Brain and Spinal Injury Trust Fund - Prior Year	-	1,802,259	-	1,664,264	1,664,264	(137,995)
Federal Funds						
Federal Funds Not Specifically Identified	100,000	100,000	99,739	-	99,739	(261)
Other Funds	3,250	3,250	459,216	-	459,216	455,966
Total Brain & Spinal Injury Trust Fund	2,072,243	3,874,502	2,527,948	1,664,264	4,192,212	317,710
Children's Trust Fund Commission						
State Appropriation						
State General Funds	7,291,902	-	-	-	0	0
Federal Funds						
Temporary Assistance for Needy Families Block Grant	250,000	-	-	-	0	0
Federal Funds Not Specifically Identified	2,086,481	-	-	-	0	0
Other Funds	389,692	-	863,644	9,190,243	10,053,887	10,053,887
Total Children's Trust Fund Commission	10,018,075	-	863,644	9,190,243	10,053,887	10,053,887
Council on Aging						
State Appropriation						
State General Funds	252,352	198,954	195,817	-	195,817	(3,137)
Governor's Council on Developmental Disabilities						
State Appropriation						
State General Funds	70,917	51,997	51,379	-	51,379	(618)
Federal Funds						
Federal Funds Not Specifically Identified	2,195,817	2,304,617	2,152,764	-	2,152,764	(151,853)
Other Funds	-	-	(73,365)	-	(73,365)	(73,365)
Total Governor's Council on Developmental Disabilities	2,266,734	2,356,614	2,130,778	-	2,130,778	(225,836)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
14,717,089	(14,617,089)	(14,617,089)	-	-	(14,617,089)	(14,617,089)	-	(14,617,089)
7,049,796	33,685,392	13,385,229	3,429,029	-	16,814,258	3,422,684	13,391,574	16,814,258
41,164,205	(33,685,388)	4,874,299	2,206,972	-	7,081,271	-	7,081,271	7,081,271
-	0	3,798,111	-	-	3,798,111	1,933,526	1,864,585	3,798,111
62,931,090	(14,617,085)	7,440,550	5,636,001	-	13,076,551	(9,260,879)	22,337,430	13,076,551
2,479,088	322,658	322,658	2,999,187	-	3,321,845	3,321,845	-	3,321,845
17,091,877	(2,677)	697,613	-	-	697,613	368,849	328,764	697,613
19,504,274	10,021,854	0	-	-	0	-	-	0
461	(461)	0	-	-	0	-	-	0
916,862	0	0	-	-	0	-	-	0
(194,922)	194,922	236,448	77,001	-	313,449	313,449	-	313,449
39,797,640	10,536,296	1,256,719	3,076,188	-	4,332,907	4,004,143	328,764	4,332,907
7,694,933	67	67	1,822	-	1,889	1,889	-	1,889
4,188	1	0	-	-	0	-	-	0
14,394	(19,999)	0	-	-	0	-	-	0
13,794,156	24,856	0	66,667	-	66,667	-	66,667	66,667
2,687,583	4	(331,017)	-	-	(331,017)	(331,017)	-	(331,017)
-	20,000	0	-	-	0	-	-	0
24,195,254	24,929	(330,950)	68,489	-	(262,461)	(329,128)	66,667	(262,461)
3,208,796	9,482	9,482	2,595	-	12,077	12,077	-	12,077
1,385,768	21,909	(257,342)	1,278	-	(256,064)	(256,064)	-	(256,064)
-	0	15	-	-	15	15	-	15
4,594,564	31,391	(247,845)	3,873	-	(243,972)	(243,972)	-	(243,972)
1,205,280	763,713	763,713	(373,680)	-	390,033	-	390,033	390,033
1,346,127	456,132	318,137	-	-	318,137	-	318,137	318,137
99,739	261	0	-	-	0	-	-	0
7,812	(4,562)	451,404	-	-	451,404	-	451,404	451,404
2,658,958	1,215,544	1,533,254	(373,680)	-	1,159,574	-	1,159,574	1,159,574
-	0	0	807	-	807	807	-	807
-	0	0	-	-	0	-	-	0
-	0	0	(24,940)	-	(24,940)	(24,940)	-	(24,940)
-	0	10,053,887	182,971	(10,236,858)	0	-	-	0
-	0	10,053,887	158,838	(10,236,858)	(24,133)	(24,133)	-	(24,133)
190,744	8,210	5,073	779	-	5,852	5,852	-	5,852
38,998	12,999	12,381	8	-	12,389	12,389	-	12,389
2,201,813	102,804	(49,049)	(131,126)	-	(180,175)	(180,175)	-	(180,175)
28,094	(28,094)	(101,459)	(8,007)	-	(109,466)	(109,466)	-	(109,466)
2,268,905	87,709	(138,127)	(139,125)	-	(277,252)	(277,252)	-	(277,252)

(continued)

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source (continued) Budget Fund For the Fiscal Year Ended June 30, 2009

	Original Appropriation	Final Budget	Current Year Revenues	Prior Year Carry-Over	Funds Available	Variance Positive (Negative)
Funds Available Compared to Budget						
HUMAN RESOURCES, DEPARTMENT OF						
Family Connection						
State Appropriation						
State General Funds	9,600,837	8,629,092	8,477,651	-	8,477,651	(151,441)
Federal Funds						
Medical Assistance Program	-	-	1,136,405	-	1,136,405	1,136,405
Temporary Assistance for Needy Families Block Grant	1,200,000	1,200,000	1,200,000	-	1,200,000	0
Federal Funds Not Specifically Identified	-	1,136,405	-	-	0	(1,136,405)
Other Funds	1,268,771	-	-	-	0	0
Total Family Connection	12,069,608	10,965,497	10,814,056	-	10,814,056	(151,441)
Sexual Offender Review Board						
State Appropriation						
State General Funds	955,737	869,183	854,486	-	854,486	(14,697)
Program Not Identified						
State Appropriation						
State General Funds				-	0	0
Tobacco Settlement Funds				-	0	0
Federal Funds						
CCDF Mandatory & Matching Funds				-	0	0
Child Care and Development Block Grant				-	0	0
Maternal and Child Health Services Block Grant				-	0	0
Prevention and Treatment of Substance Abuse Block Grant				-	0	0
TANF - Block Grant Unobligated Balance				-	0	0
Federal Funds Not Specifically Identified				-	0	0
Other Funds				740	740	740
Total Program Not Identified				740	740	740
Total Operating Activity	3,827,487,396	3,442,059,644	3,265,934,944	43,034,534	3,308,969,478	(133,090,166)
Prior Year Reserves Not Available For Expenditure						
Inventories	-	-	-	6,299,198	6,299,198	0
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	9,708,107	9,708,107	0
Budget Unit Totals	\$ 3,827,487,396	\$ 3,442,059,644	\$ 3,265,934,944	\$ 59,041,839	\$ 3,324,976,783	\$ (133,090,166)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
8,544,875	84,217	(67,224)	160,628	-	93,404	93,404	-	93,404
1,136,405	(1,136,405)	0	-	-	0	-	-	0
1,200,000	0	0	-	-	0	-	-	0
-	1,136,405	0	-	-	0	-	-	0
-	0	0	-	-	0	-	-	0
10,881,280	84,217	(67,224)	160,628	-	93,404	93,404	-	93,404
704,206	164,977	150,280	80,191	-	230,471	230,471	-	230,471
-	0	0	(1,278,894)	-	(1,278,894)	(1,278,894)	-	(1,278,894)
-	0	0	365,061	-	365,061	365,061	-	365,061
-	0	0	(2,750)	-	(2,750)	(2,750)	-	(2,750)
-	0	0	4,724	-	4,724	4,724	-	4,724
-	0	0	99,695	-	99,695	99,695	-	99,695
-	0	0	121	-	121	121	-	121
-	0	0	168,128	-	168,128	-	168,128	168,128
-	0	0	803,084	-	803,084	803,084	-	803,084
-	0	740	2,238,012	-	2,238,752	2,238,752	-	2,238,752
-	0	740	2,397,181	-	2,397,921	2,229,793	168,128	2,397,921
3,276,726,957	165,332,687	32,242,521	15,656,344	(10,236,858)	37,662,007	171,991	37,490,016	37,662,007
-	0	6,299,198	-	(430,014)	5,869,184	-	5,869,184	5,869,184
-	0	9,708,107	(9,708,107)	-	0	-	-	0
\$ 3,276,726,957	\$ 165,332,687	\$ 48,249,826	\$ 5,948,237	\$ (10,666,872)	\$ 43,531,191	\$ 171,991	\$ 43,359,200	\$ 43,531,191

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>INSURANCE, OFFICE OF THE COMMISSIONER OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 19,230,125	\$ 16,586,565	\$ 16,282,757	\$ (303,808)
Federal Funds				
Federal Funds Not Specifically Identified	954,555	750,837	529,512	(221,325)
Other Funds	97,232	88,401	43,144	(45,257)
Total Funds Available	<u>\$ 20,281,912</u>	<u>\$ 17,425,803</u>	<u>16,855,413</u>	<u>\$ (570,390)</u>
Expenditures				
Administration	\$ 2,490,268	\$ 1,924,799	1,924,799	\$ 0
Enforcement	883,508	703,609	703,609	0
Fire Safety	6,700,976	5,474,250	5,177,921	296,329
Industrial Loan	782,187	622,299	622,299	0
Insurance Regulation	6,090,259	5,519,743	5,215,935	303,808
Special Fraud	3,334,714	3,181,103	3,181,102	1
Total Expenditures	<u>\$ 20,281,912</u>	<u>\$ 17,425,803</u>	<u>16,825,665</u>	<u>\$ 600,138</u>
Excess of Funds Available over Expenditures			29,748	
Fund Balances				
Unreserved, Undesignated (Surplus)			64,752	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			<u>(64,752)</u>	
Ending Fund Balance - June 30			<u>\$ 29,748</u>	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			<u>\$ 29,748</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

INSURANCE, OFFICE OF THE COMMISSIONER OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation	\$ 2,490,268	\$ 1,923,334	\$ 1,923,334	\$ -	\$ 1,923,334	\$ 0
State General Funds	-	1,465	1,465	-	1,465	0
Other Funds						
Total Administration	2,490,268	1,924,799	1,924,799	-	1,924,799	0
Enforcement						
State Appropriation						
State General Funds	883,508	703,609	703,609	-	703,609	0
Fire Safety						
State Appropriation						
State General Funds	5,649,189	4,661,650	4,661,650	-	4,661,650	0
Federal Funds						
Federal Funds Not Specifically Identified	954,555	727,900	476,827	-	476,827	(251,073)
Other Funds	97,232	84,700	39,444	-	39,444	(45,256)
Total Fire Safety	6,700,976	5,474,250	5,177,921	-	5,177,921	(296,329)
Industrial Loan						
State Appropriation						
State General Funds	782,187	622,299	622,299	-	622,299	0
Insurance Regulation						
State Appropriation						
State General Funds	6,090,259	5,498,206	5,194,398	-	5,194,398	(303,808)
Federal Funds						
Federal Funds Not Specifically Identified	-	21,339	21,339	-	21,339	0
Other Funds	-	198	198	-	198	0
Total Insurance Regulation	6,090,259	5,519,743	5,215,935	-	5,215,935	(303,808)
Special Fraud						
State Appropriation						
State General Funds	3,334,714	3,177,467	3,177,467	-	3,177,467	0
Federal Funds						
Federal Funds Not Specifically Identified	-	1,598	(39)	31,385	31,346	29,748
Other Funds	-	2,038	2,037	-	2,037	(1)
Total Special Fraud	3,334,714	3,181,103	3,179,465	31,385	3,210,850	29,747
Total Operating Activity	20,281,912	17,425,803	16,824,028	31,385	16,855,413	(570,390)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	64,752	64,752	-
Budget Unit Totals	\$ 20,281,912	\$ 17,425,803	\$ 16,824,028	\$ 96,137	\$ 16,920,165	\$ (570,390)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 1,923,334	\$ 0	\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ 0
1,465	0	0	-	0	-	-	0
1,924,799	0	0	-	0	-	-	0
703,609	0	0	-	0	-	-	0
4,661,650	0	0	-	0	-	-	0
476,827	251,073	0	-	0	-	-	0
39,444	45,256	0	-	0	-	-	0
5,177,921	296,329	0	-	0	-	-	0
622,299	0	0	-	0	-	-	0
5,194,398	303,808	0	-	0	-	-	0
21,339	0	0	-	0	-	-	0
198	0	0	-	0	-	-	0
5,215,935	303,808	0	-	0	-	-	0
3,177,467	0	0	-	0	-	-	0
1,598	0	29,748	-	29,748	-	29,748	29,748
2,037	1	0	-	0	-	-	0
3,181,102	1	29,748	-	29,748	-	29,748	29,748
16,825,665	600,138	29,748	-	29,748	-	29,748	29,748
-	-	64,752	(64,752)	0	-	-	0
\$ 16,825,665	\$ 600,138	\$ 94,500	\$ (64,752)	\$ 29,748	\$ 0	\$ 29,748	\$ 29,748

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>INVESTIGATION, GEORGIA BUREAU OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 77,283,568	\$ 66,735,306	\$ 65,399,949	\$ (1,335,357)
Federal Funds				
Federal Funds Not Specifically Identified	40,844,247	37,761,328	40,401,087	2,639,759
Other Funds	16,953,830	15,410,729	51,201,726	35,790,997
Total Funds Available	<u>\$ 135,081,645</u>	<u>\$ 119,907,363</u>	<u>157,002,762</u>	<u>\$ 37,095,399</u>
Expenditures				
Administration	\$ 10,003,955	\$ 9,937,514	9,478,182	\$ 459,332
Centralized Scientific Services	16,551,034	15,836,424	15,712,195	124,229
Criminal Justice Information Services	15,046,292	9,867,111	9,766,545	100,566
Georgia Information Sharing and Analysis Center (GISAC)	1,299,918	2,395,697	2,362,764	32,933
Regional Forensic Services	9,020,289	8,098,903	7,914,078	184,825
Regional Investigative Services	29,160,209	25,496,218	25,217,093	279,125
Special Operations Unit	3,946,875	2,423,426	2,379,889	43,537
State Healthcare Fraud Unit	5,643,087	4,123,309	4,064,400	58,909
Task Forces	1,302,355	1,082,982	977,153	105,829
Criminal Justice Coordinating Council	43,107,631	40,645,779	40,547,019	98,760
Total Expenditures	<u>\$ 135,081,645</u>	<u>\$ 119,907,363</u>	<u>118,419,318</u>	<u>\$ 1,488,045</u>
Excess of Funds Available over Expenditures			38,583,444	
Beginning Fund Balance - July 1				
Prior Year Reserves Not Available for Expenditure Inventories			1,030,134	
Unreserved, Undesignated (Surplus)			187,009	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(187,009)	
Adjustments				
Prior Period Adjustments (Net)			18,907	
Increase in Inventories			141,261	
Ending Fund Balance - June 30			<u>\$ 39,773,746</u>	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 2,567,599	
Inventories			1,171,395	
Other Reserves				
Local Law Enforcement and Fire Services Grant Program			96,722	
Victims' Compensation			35,826,807	
Unreserved, Undesignated (Surplus)			111,223	
Total Ending Fund Balance - June 30			<u>\$ 39,773,746</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

INVESTIGATION, GEORGIA BUREAU OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation						
State General Funds	\$ 9,901,853	\$ 9,896,262	\$ 9,431,142	\$ -	\$ 9,431,142	\$ (465,120)
Federal Funds						
Federal Funds Not Specifically Identified	100,668	41,252	-	-	0	(41,252)
Other Funds	1,434	-	10,114	-	10,114	10,114
Total Administration	10,003,955	9,937,514	9,441,256	-	9,441,256	(496,258)
Centralized Scientific Services						
State Appropriation						
State General Funds	14,536,126	12,671,451	12,558,749	-	12,558,749	(112,702)
Federal Funds						
Federal Funds Not Specifically Identified	1,859,298	2,926,986	2,754,363	-	2,754,363	(172,623)
Other Funds	155,610	237,987	262,796	-	262,796	24,809
Total Centralized Scientific Services	16,551,034	15,836,424	15,575,908	-	15,575,908	(260,516)
Criminal Justice Information Services						
State Appropriation						
State General Funds	11,040,504	9,399,936	9,303,746	-	9,303,746	(96,190)
Federal Funds						
Federal Funds Not Specifically Identified	4,003,184	464,983	396,018	-	396,018	(68,965)
Other Funds	2,604	2,192	2,192	-	2,192	0
Total Criminal Justice Information Services	15,046,292	9,867,111	9,701,956	-	9,701,956	(165,155)
Georgia Information Sharing and Analysis Center (GISAC)						
State Appropriation						
State General Funds	939,414	717,689	692,817	-	692,817	(24,872)
Federal Funds						
Federal Funds Not Specifically Identified	360,025	1,678,008	1,678,006	-	1,678,006	(2)
Other Funds	479	-	-	-	0	0
Total Georgia Information Sharing and Analysis Center (GISAC)	1,299,918	2,395,697	2,370,823	-	2,370,823	(24,874)
Regional Forensic Services						
State Appropriation						
State General Funds	9,018,034	8,096,648	7,914,718	-	7,914,718	(181,930)
Other Funds	2,255	2,255	-	-	0	(2,255)
Total Regional Forensic Services	9,020,289	8,098,903	7,914,718	-	7,914,718	(184,185)
Regional Investigative Services						
State Appropriation						
State General Funds	27,486,004	22,496,650	22,242,630	-	22,242,630	(254,020)
Federal Funds						
Federal Funds Not Specifically Identified	1,435,444	2,881,856	3,843,570	1,890,347	5,733,917	2,852,061
Other Funds	238,761	117,712	109,681	-	109,681	(8,031)
Total Regional Investigative Services	29,160,209	25,496,218	26,195,881	1,890,347	28,086,228	2,590,010
Special Operations Unit						
State Appropriation						
State General Funds	922,919	827,997	784,467	-	784,467	(43,530)
Federal Funds						
Federal Funds Not Specifically Identified	3,023,756	1,595,429	1,595,377	-	1,595,377	(52)
Other Funds	200	-	-	-	0	0
Total Special Operations Unit	3,946,875	2,423,426	2,379,844	-	2,379,844	(43,582)
State Healthcare Fraud Unit						
State Appropriation						
State General Funds	1,244,726	1,073,226	1,018,662	-	1,018,662	(54,564)
Federal Funds						
Federal Funds Not Specifically Identified	4,396,250	3,039,628	3,039,604	-	3,039,604	(24)
Other Funds	2,111	10,455	10,455	-	10,455	0
Total State Healthcare Fraud Unit	5,643,087	4,123,309	4,068,721	-	4,068,721	(54,588)
Task Forces						
State Appropriation						
State General Funds	1,301,979	1,082,982	980,553	-	980,553	(102,429)
Other Funds	376	-	-	-	0	0
Total Task Forces	1,302,355	1,082,982	980,553	-	980,553	(102,429)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
\$ 9,426,817	\$ 469,445	\$ 4,325	\$ 2,356	\$ -	\$ 6,681	\$ 6,681	\$ -	\$ 6,681
41,251	1	(41,251)	-	-	(41,251)	(41,251)	-	(41,251)
10,114	(10,114)	0	-	-	0	-	-	0
9,478,182	459,332	(36,926)	2,356	-	(34,570)	(34,570)	-	(34,570)
12,547,233	124,218	11,516	4,734	-	16,250	16,250	-	16,250
2,926,976	10	(172,613)	8,575	-	(164,038)	(164,038)	-	(164,038)
237,986	1	24,810	389	-	25,199	25,199	-	25,199
15,712,195	124,229	(136,287)	13,698	-	(122,589)	(122,589)	-	(122,589)
9,299,590	100,346	4,156	570	-	4,726	4,726	-	4,726
464,763	220	(68,745)	1,360	-	(67,385)	(67,385)	-	(67,385)
2,192	0	0	-	-	0	-	-	0
9,766,545	100,566	(64,589)	1,930	-	(62,659)	(62,659)	-	(62,659)
684,762	32,927	8,055	7,755	-	15,810	15,810	-	15,810
1,678,002	6	4	(4)	-	0	-	-	0
-	0	0	-	-	0	-	-	0
2,362,764	32,933	8,059	7,751	-	15,810	15,810	-	15,810
7,911,823	184,825	2,895	1,682	-	4,577	4,577	-	4,577
2,255	0	(2,255)	-	-	(2,255)	(2,255)	-	(2,255)
7,914,078	184,825	640	1,682	-	2,322	2,322	-	2,322
22,217,208	279,442	25,422	2,914	-	28,336	28,336	-	28,336
2,882,175	(319)	2,851,742	84	-	2,851,826	284,227	2,567,599	2,851,826
117,710	2	(8,029)	-	-	(8,029)	(8,029)	-	(8,029)
25,217,093	279,125	2,869,135	2,998	-	2,872,133	304,534	2,567,599	2,872,133
784,465	43,532	2	-	-	2	2	-	2
1,595,424	5	(47)	47	-	0	-	-	0
-	0	0	-	-	0	-	-	0
2,379,889	43,537	(45)	47	-	2	2	-	2
1,014,328	58,898	4,334	26	-	4,360	4,360	-	4,360
3,039,617	11	(13)	13	-	0	-	-	0
10,455	0	0	-	-	0	-	-	0
4,064,400	58,909	4,321	39	-	4,360	4,360	-	4,360
977,153	105,829	3,400	-	-	3,400	3,400	-	3,400
-	0	0	-	-	0	-	-	0
977,153	105,829	3,400	-	-	3,400	3,400	-	3,400

(continued)

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source (continued) Budget Fund For the Fiscal Year Ended June 30, 2009

INVESTIGATION, GEORGIA BUREAU OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Criminal Justice Coordinating Council						
State Appropriation						
State General Funds	892,009	472,465	472,465	-	472,465	0
Federal Funds						
Federal Funds Not Specifically Identified	25,665,622	25,133,186	25,203,802	-	25,203,802	70,616
Other Funds	16,550,000	15,040,128	16,083,430	34,723,058	50,806,488	35,766,360
Total Criminal Justice Coordinating Council	43,107,631	40,645,779	41,759,697	34,723,058	76,482,755	35,836,976
Total Operating Activity	135,081,645	119,907,363	120,389,357	36,613,405	157,002,762	37,095,399
Prior Year Reserves Not Available for Expenditure						
Inventories	-	-	-	1,030,134	1,030,134	-
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	187,009	187,009	-
Budget Unit Totals	\$ 135,081,645	\$ 119,907,363	\$ 120,389,357	\$ 37,830,548	\$ 158,219,905	\$ 37,095,399

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
375,743	96,722	96,722	613	-	97,335	613	96,722	97,335
25,131,500	1,686	72,302	(72,302)	-	0	-	-	0
15,039,776	352	35,766,712	60,095	-	35,826,807	-	35,826,807	35,826,807
40,547,019	98,760	35,935,736	(11,594)	-	35,924,142	613	35,923,529	35,924,142
118,419,318	1,488,045	38,583,444	18,907	-	38,602,351	111,223	38,491,128	38,602,351
-	-	1,030,134	-	141,261	1,171,395	-	1,171,395	1,171,395
-	-	187,009	(187,009)	-	0	-	-	0
\$ 118,419,318	\$ 1,488,045	\$ 39,800,587	\$ (168,102)	\$ 141,261	\$ 39,773,746	\$ 111,223	\$ 39,662,523	\$ 39,773,746

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>JUVENILE JUSTICE, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 345,129,544	\$ 300,835,892	\$ 295,505,602	\$ (5,330,290)
State Funds - Prior Year Carry-Over				
State General Funds - Prior Year	-	3,351,098	3,809,000	457,902
Federal Funds				
Federal Funds Not Specifically Identified	6,098,411	2,646,507	2,527,158	(119,349)
American Recovery and Reinvestment Act of 2009				
Foster Care Title IV-E	-	8,440	8,441	1
Other Funds	13,629,396	9,220,840	9,542,025	321,185
Total Funds Available	<u>\$ 364,857,351</u>	<u>\$ 316,062,777</u>	<u>311,392,226</u>	<u>\$ (4,670,551)</u>
Expenditures				
Administration	\$ 29,001,569	\$ 29,070,569	27,672,218	\$ 1,398,351
Community Non-Secure Commitment	55,570,868	43,680,044	39,978,839	3,701,205
Community Supervision	59,392,099	49,880,273	49,272,473	607,800
Secure Commitment (YDCs)	102,046,067	92,264,416	89,985,125	2,279,291
Secure Detention (RYDCs)	111,780,113	101,167,475	98,849,699	2,317,776
Children and Youth Coordinating Council	7,066,635	-	-	0
Total Expenditures	<u>\$ 364,857,351</u>	<u>\$ 316,062,777</u>	<u>305,758,354</u>	<u>\$ 10,304,423</u>
Excess of Funds Available over Expenditures			5,633,872	
Beginning Fund Balance - July 1				
Prior Year Reserves Not Available for Expenditure				
Inventories			1,098,838	
Unreserved, Undesignated (Surplus)			12,370,858	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(12,370,858)	
Adjustments				
Prior Period Adjustments (Net)			195,464	
Decrease in Inventories			(279,178)	
Transfer of Balances to Governor's Office for Children and Families			(625,204)	
Ending Fund Balance - June 30			<u>\$ 6,023,792</u>	
Analysis of Fund Balance				
Reserved				
Inventories			\$ 819,660	
Other Reserves				
Federal Disallowed Costs			2,844,036	
Unreserved, Undesignated (Surplus)			<u>2,360,096</u>	
Total Ending Fund Balance - June 30			<u>\$ 6,023,792</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

JUVENILE JUSTICE, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation						
State General Funds	\$ 28,459,888	\$ 26,480,898	\$ 25,930,898	\$ -	\$ 25,930,898	\$ (550,000)
Federal Funds						
Federal Funds Not Specifically Identified	339,000	1,226,926	1,102,371	-	1,102,371	(124,555)
Other Funds	202,681	1,362,745	766,009	610,069	1,376,078	13,333
Total Administration	29,001,569	29,070,569	27,799,278	610,069	28,409,347	(661,222)
Community Non-Secure Commitment						
State Appropriation						
State General Funds	50,568,335	38,588,366	37,773,707	-	37,773,707	(814,659)
State Funds - Prior Year Carry-Over						
State General Funds - Prior Year	-	3,351,098	-	3,351,098	3,351,098	0
American Recovery and Reinvestment Act of 2009						
Foster Care Title IV-E	-	8,440	8,441	-	8,441	1
Other Funds	5,002,533	1,732,140	1,732,140	-	1,732,140	0
Total Community Non-Secure Commitment	55,570,868	43,680,044	39,514,288	3,351,098	42,865,386	(814,658)
Community Supervision						
State Appropriation						
State General Funds	55,094,993	48,274,110	47,874,110	-	47,874,110	(400,000)
Federal Funds						
Federal Funds Not Specifically Identified	-	-	-	-	0	0
Other Funds	4,297,106	1,606,163	1,606,163	-	1,606,163	0
Total Community Supervision	59,392,099	49,880,273	49,480,273	-	49,480,273	(400,000)
Secure Commitment (YDCs)						
State Appropriation						
State General Funds	99,055,570	88,640,919	87,093,662	-	87,093,662	(1,547,257)
Federal Funds						
Federal Funds Not Specifically Identified	889,655	1,351,002	1,250,773	-	1,250,773	(100,229)
Other Funds	2,100,842	2,272,495	2,375,652	-	2,375,652	103,157
Total Secure Commitment (YDCs)	102,046,067	92,264,416	90,720,087	-	90,720,087	(1,544,329)
Secure Detention (RYDCs)						
State Appropriation						
State General Funds	109,753,879	98,851,599	96,833,225	-	96,833,225	(2,018,374)
Federal Funds						
Federal Funds Not Specifically Identified	-	68,579	57,116	-	57,116	(11,463)
Other Funds	2,026,234	2,247,297	2,128,316	273,272	2,401,588	154,291
Total Secure Detention (RYDCs)	111,780,113	101,167,475	99,018,657	273,272	99,291,929	(1,875,546)
Children and Youth Coordinating Council						
State Appropriation						
State General Funds	2,196,879	-	-	-	0	0
State Funds - Prior Year Carry-Over						
State General Funds - Prior Year	-	-	-	457,902	457,902	457,902
Federal Funds						
Federal Funds Not Specifically Identified	4,869,756	-	-	116,898	116,898	116,898
Other Funds	-	-	-	50,404	50,404	50,404
Total Children and Youth Coordinating Council	7,066,635	-	-	625,204	625,204	625,204
Program Not Identified						
State Appropriation						
State General Funds						
Other Funds						
Total Program Not Identified						
Total Operating Activity	364,857,351	316,062,777	306,532,583	4,859,643	311,392,226	(4,670,551)
Prior Year Reserves Not Available for Expenditure						
Inventories	-	-	-	1,098,838	1,098,838	-
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	12,370,858	12,370,858	-
Budget Unit Totals	\$ 364,857,351	\$ 316,062,777	\$ 306,532,583	\$ 18,329,339	\$ 324,861,922	\$ (4,670,551)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
\$ 25,868,063	\$ 612,835	\$ 62,835	\$ 277,276	\$ -	\$ 340,111	\$ 340,111	\$ -	\$ 340,111
1,052,725	174,201	49,646	(49,646)	-	0	-	-	0
751,430	611,315	624,648	(46,305)	-	578,343	578,343	-	578,343
27,672,218	1,398,351	737,129	181,325	-	918,454	918,454	-	918,454
37,731,197	857,169	42,510	44,200	-	86,710	86,710	-	86,710
507,062	2,844,036	2,844,036	-	-	2,844,036	-	2,844,036	2,844,036
8,441	(1)	0	-	-	0	-	-	0
1,732,139	1	1	-	-	1	1	-	1
39,978,839	3,701,205	2,886,547	44,200	-	2,930,747	86,711	2,844,036	2,930,747
47,666,310	607,800	207,800	12,350	-	220,150	220,150	-	220,150
-	0	0	-	-	0	-	-	0
1,606,163	0	0	-	-	0	-	-	0
49,272,473	607,800	207,800	12,350	-	220,150	220,150	-	220,150
86,578,313	2,062,606	515,349	(26,743)	-	488,606	488,606	-	488,606
1,196,706	154,296	54,067	(54,067)	-	0	-	-	0
2,210,106	62,389	165,546	(45,379)	-	120,167	120,167	-	120,167
89,985,125	2,279,291	734,962	(126,189)	-	608,773	608,773	-	608,773
96,526,977	2,324,622	306,248	120,510	-	426,758	426,758	-	426,758
56,301	12,278	815	-	-	815	815	-	815
2,266,421	(19,124)	135,167	(114,878)	-	20,289	20,289	-	20,289
98,849,699	2,317,776	442,230	5,632	-	447,862	447,862	-	447,862
-	0	0	-	-	0	-	-	0
-	0	457,902	(107,900)	(457,902)	(107,900)	(107,900)	-	(107,900)
-	0	116,898	(90)	(116,898)	(90)	(90)	-	(90)
-	0	50,404	240,963	(50,404)	240,963	240,963	-	240,963
-	0	625,204	132,973	(625,204)	132,973	132,973	-	132,973
			111,982	-	111,982	111,982	-	111,982
			(166,809)	-	(166,809)	(166,809)	-	(166,809)
			(54,827)	-	(54,827)	(54,827)	-	(54,827)
305,758,354	10,304,423	5,633,872	195,464	(625,204)	5,204,132	2,360,096	2,844,036	5,204,132
-	-	1,098,838	-	(279,178)	819,660	-	819,660	819,660
-	-	12,370,858	(12,370,858)	-	0	-	-	0
\$ 305,758,354	\$ 10,304,423	\$ 19,103,568	\$ (12,175,394)	\$ (904,382)	\$ 6,023,792	\$ 2,360,096	\$ 3,663,696	\$ 6,023,792

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>LABOR, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 55,769,092	\$ 47,934,616	\$ 46,987,585	\$ (947,031)
Federal Funds				
TANF - Block Grant Transfers to Child Care Development Fund	252,000	-	-	0
Federal Funds Not Specifically Identified	345,440,508	371,189,660	379,556,706	8,367,046
American Recovery and Reinvestment Act of 2009				
Federal Funds Not Specifically Identified	-	18,969,752	-	(18,969,752)
Other Funds	38,428,191	36,350,191	38,157,724	1,807,533
Total Funds Available	<u>\$ 439,889,791</u>	<u>\$ 474,444,219</u>	<u>464,702,015</u>	<u>\$ (9,742,204)</u>
Expenditures				
Administration - Department of Labor	\$ 41,856,572	\$ 41,913,332	39,413,206	\$ 2,500,126
Administration - Division of Rehabilitation	5,223,417	4,967,740	4,575,381	392,359
Business Enterprise Program	2,410,193	2,385,028	2,244,758	140,270
Commission on Women	93,172	83,855	83,855	0
Disability Adjudication Section	55,598,820	55,598,820	52,581,129	3,017,691
Georgia Industries for the Blind	12,281,801	13,171,070	13,101,455	69,615
Labor Market Information	3,003,024	3,146,849	3,140,236	6,613
Roosevelt Warm Springs Institute	33,222,110	32,971,137	31,456,720	1,514,417
Safety Inspections	3,574,987	3,213,406	3,206,351	7,055
Unemployment Insurance	60,401,746	71,407,116	70,169,908	1,237,208
Vocational Rehabilitation Program	84,502,846	84,955,513	81,223,505	3,732,008
Workforce Development	137,721,103	160,630,353	154,352,847	6,277,506
Total Expenditures	<u>\$ 439,889,791</u>	<u>\$ 474,444,219</u>	<u>455,549,351</u>	<u>\$ 18,894,868</u>
Excess of Funds Available over Expenditures			9,152,664	
Beginning Fund Balance - July 1				
Prior Year Reserves Not Available for Expenditure				
Inventories			440,591	
Unreserved, Undesignated (Surplus)			20,929	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services				
Year Ended June 30, 2008			(20,929)	
Early Return of Excess Funds to Office of Treasury and Fiscal Services				
Year Ended June 30, 2009			(1,287,478)	
Adjustments				
Prior Period Adjustments (Net)			(2,344,277)	
Increase in Inventories			9,620	
Ending Fund Balance - June 30			<u>\$ 5,971,120</u>	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 597,160	
Inventories			450,211	
Other Reserves				
Georgia Industries for the Blind			5,428	
Other			4,741,056	
Unreserved, Undesignated (Surplus)			177,265	
Total Ending Fund Balance - June 30			<u>\$ 5,971,120</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

LABOR, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration - Department of Labor						
State Appropriation						
State General Funds	\$ 3,422,636	\$ 1,759,396	\$ 1,759,396	\$ -	\$ 1,759,396	\$ 0
Federal Funds						
TANF - Block Grant Transfers to Child Care Development Fund	510,000	-	-	-	0	0
Federal Funds Not Specifically Identified	37,923,936	37,923,936	39,148,106	194,906	39,343,012	1,419,076
Other Funds	-	2,230,000	327,354	-	327,354	(1,902,646)
Total Administration - Department of Labor	41,856,572	41,913,332	41,234,856	194,906	41,429,762	(483,570)
Administration - Division of Rehabilitation						
State Appropriation						
State General Funds	2,309,899	2,054,222	2,054,222	-	2,054,222	0
Federal Funds						
Federal Funds Not Specifically Identified	2,913,518	2,913,518	2,012,635	(50,268)	1,962,367	(951,151)
Total Administration - Division of Rehabilitation	5,223,417	4,967,740	4,066,857	(50,268)	4,016,589	(951,151)
Business Enterprise Program						
State Appropriation						
State General Funds	444,108	418,943	418,943	-	418,943	0
Federal Funds						
Federal Funds Not Specifically Identified	1,966,085	1,966,085	1,753,284	-	1,753,284	(212,801)
Total Business Enterprise Program	2,410,193	2,385,028	2,172,227	-	2,172,227	(212,801)
Commission on Women						
State Appropriation						
State General Funds	93,172	83,855	83,855	-	83,855	0
Other Funds	-	-	4,200	157,945	162,145	162,145
Total Commission on Women	93,172	83,855	88,055	157,945	246,000	162,145
Disability Adjudication Section						
Federal Funds						
Federal Funds Not Specifically Identified	55,598,820	55,598,820	52,022,096	-	52,022,096	(3,576,724)
Georgia Industries for the Blind						
State Appropriation						
State General Funds	452,913	372,182	372,182	-	372,182	0
Other Funds	11,828,888	12,798,888	10,883,363	243,276	11,126,639	(1,672,249)
Total Georgia Industries for the Blind	12,281,801	13,171,070	11,255,545	243,276	11,498,821	(1,672,249)
Labor Market Information						
State Appropriation						
State General Funds	753,151	644,749	644,749	-	644,749	0
Federal Funds						
Federal Funds Not Specifically Identified	2,249,873	2,502,100	2,134,675	-	2,134,675	(367,425)
Total Labor Market Information	3,003,024	3,146,849	2,779,424	-	2,779,424	(367,425)
Roosevelt Warm Springs Institute						
State Appropriation						
State General Funds	7,339,734	6,708,761	6,708,761	-	6,708,761	0
Federal Funds						
Federal Funds Not Specifically Identified	6,989,289	9,589,289	10,748,771	698,337	11,447,108	1,857,819
Other Funds	18,893,087	16,673,087	16,017,920	11,874	16,029,794	(643,293)
Total Roosevelt Warm Springs Institute	33,222,110	32,971,137	33,475,452	710,211	34,185,663	1,214,526
Safety Inspections						
State Appropriation						
State General Funds	3,406,435	3,026,554	3,026,554	-	3,026,554	0
Federal Funds						
Federal Funds Not Specifically Identified	168,552	186,852	187,187	-	187,187	335
Total Safety Inspections	3,574,987	3,213,406	3,213,741	-	3,213,741	335
Unemployment Insurance						
State Appropriation						
State General Funds	11,228,560	8,233,930	7,286,899	-	7,286,899	(947,031)
Federal Funds						
Federal Funds Not Specifically Identified	49,173,186	61,473,186	67,692,217	(4,315)	67,687,902	6,214,716
American Recovery and Reinvestment Act of 2009						
Federal Funds Not Specifically Identified	-	1,700,000	-	-	0	(1,700,000)
Total Unemployment Insurance	60,401,746	71,407,116	74,979,116	(4,315)	74,974,801	3,567,685

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
\$ 1,759,265	\$ 131	\$ 131	\$ -	\$ -	\$ 131	\$ 131	\$ -	\$ 131
-	0	0	-	-	0	-	-	0
35,590,340	2,333,596	3,752,672	(2,268,758)	(1,287,478)	196,436	-	196,436	196,436
2,063,601	166,399	(1,736,247)	1,737,602	-	1,355	-	1,355	1,355
39,413,206	2,500,126	2,016,556	(531,156)	(1,287,478)	197,922	131	197,791	197,922
2,054,222	0	0	-	-	0	-	-	0
2,521,159	392,359	(558,792)	558,792	-	0	-	-	0
4,575,381	392,359	(558,792)	558,792	-	0	-	-	0
418,943	0	0	-	-	0	-	-	0
1,825,815	140,270	(72,531)	72,531	-	0	-	-	0
2,244,758	140,270	(72,531)	72,531	-	0	-	-	0
83,855	0	0	-	-	0	-	-	0
-	0	162,145	19,933	-	182,078	-	182,078	182,078
83,855	0	162,145	19,933	-	182,078	-	182,078	182,078
52,581,129	3,017,691	(559,033)	559,033	-	0	-	-	0
372,182	0	0	-	-	0	-	-	0
12,729,273	69,615	(1,602,634)	1,608,062	-	5,428	-	5,428	5,428
13,101,455	69,615	(1,602,634)	1,608,062	-	5,428	-	5,428	5,428
644,530	219	219	-	-	219	219	-	219
2,495,706	6,394	(361,031)	361,031	-	0	-	-	0
3,140,236	6,613	(360,812)	361,031	-	219	219	-	219
6,708,315	446	446	-	-	446	446	-	446
9,411,158	178,131	2,035,950	(1,645,978)	-	389,972	-	389,972	389,972
15,337,247	1,335,840	692,547	(1,065,019)	-	(372,472)	-	(372,472)	(372,472)
31,456,720	1,514,417	2,728,943	(2,710,997)	-	17,946	446	17,500	17,946
3,025,560	994	994	-	-	994	994	-	994
180,791	6,061	6,396	(6,396)	-	0	-	-	0
3,206,351	7,055	7,390	(6,396)	-	994	994	-	994
7,285,796	948,134	1,103	-	-	1,103	1,103	-	1,103
62,884,112	(1,410,926)	4,803,790	(4,803,790)	-	0	-	-	0
-	1,700,000	0	-	-	0	-	-	0
70,169,908	1,237,208	4,804,893	(4,803,790)	-	1,103	1,103	-	1,103

(continued)

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source (continued) Budget Fund For the Fiscal Year Ended June 30, 2009

LABOR, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Vocational Rehabilitation Program						
State Appropriation						
State General Funds	18,029,477	16,682,144	16,682,144	-	16,682,144	0
Federal Funds						
TANF - Block Grant Transfers to Child Care Development Fund	(1,700,000)	-	-	-	0	0
Federal Funds Not Specifically Identified	65,667,153	65,667,153	69,494,834	92,638	69,587,472	3,920,319
American Recovery and Reinvestment Act of 2009						
Federal Funds Not Specifically Identified	-	50,000	-	-	0	(50,000)
Other Funds	2,506,216	2,556,216	6,255,331	3,052,890	9,308,221	6,752,005
Total Vocational Rehabilitation Program	84,502,846	84,955,513	92,432,309	3,145,528	95,577,837	10,622,324
Workforce Development						
State Appropriation						
State General Funds	8,289,007	7,949,880	7,949,880	-	7,949,880	0
Federal Funds						
TANF - Block Grant Transfers to Child Care Development Fund	1,442,000	-	-	-	0	0
Federal Funds Not Specifically Identified	122,790,096	133,368,721	131,721,580	1,710,023	133,431,603	62,882
American Recovery and Reinvestment Act of 2009						
Federal Funds Not Specifically Identified	-	17,219,752	-	-	0	(17,219,752)
Other Funds	5,200,000	2,092,000	1,203,571	-	1,203,571	(888,429)
Total Workforce Development	137,721,103	160,630,353	140,875,031	1,710,023	142,585,054	(18,045,299)
Total Operating Activity	439,889,791	474,444,219	458,594,709	6,107,306	464,702,015	(9,742,204)
Prior Year Reserves Not Available for Expenditure						
Inventories	-	-	-	440,591	440,591	-
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	20,929	20,929	-
Budget Unit Totals	\$ 439,889,791	\$ 474,444,219	\$ 458,594,709	\$ 6,568,826	\$ 465,163,535	\$ (9,742,204)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
16,681,370	774	774	173,537	-	174,311	174,311	-	174,311
-	0	0	-	-	0	-	-	0
62,050,475	3,616,678	7,536,997	(7,526,245)	-	10,752	-	10,752	10,752
-	50,000	0	-	-	0	-	-	0
2,491,660	64,556	6,816,561	(1,886,466)	-	4,930,095	-	4,930,095	4,930,095
81,223,505	3,732,008	14,354,332	(9,239,174)	-	5,115,158	174,311	4,940,847	5,115,158
7,949,819	61	61	-	-	61	61	-	61
-	0	0	-	-	0	-	-	0
145,618,018	(12,249,297)	(12,186,415)	12,186,415	-	0	-	-	0
-	17,219,752	0	-	-	0	-	-	0
785,010	1,306,990	418,561	(418,561)	-	0	-	-	0
154,352,847	6,277,506	(11,767,793)	11,767,854	-	61	61	-	61
455,549,351	18,894,868	9,152,664	(2,344,277)	(1,287,478)	5,520,909	177,265	5,343,644	5,520,909
-	-	440,591	-	9,620	450,211	-	450,211	450,211
-	-	20,929	(20,929)	-	0	-	-	0
\$ 455,549,351	\$ 18,894,868	\$ 9,614,184	\$ (2,365,206)	\$ (1,277,858)	\$ 5,971,120	\$ 177,265	\$ 5,793,855	\$ 5,971,120

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>LAW, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 19,650,981	\$ 16,969,425	\$ 16,657,672	\$ (311,753)
Federal Funds				
Federal Funds Not Specifically Identified	-	87,000	415,196	328,196
Other Funds	36,826,240	45,814,112	44,291,536	(1,522,576)
Total Funds Available	<u>\$ 56,477,221</u>	<u>\$ 62,870,537</u>	61,364,404	<u>\$ (1,506,133)</u>
Expenditures				
Law	<u>\$ 56,477,221</u>	<u>\$ 62,870,537</u>	60,833,629	<u>\$ 2,036,908</u>
Excess of Funds Available over Expenditures			530,775	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			777,849	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(777,849)	
Adjustments				
Prior Period Adjustments (Net)			58,132	
Ending Fund Balance - June 30			<u>\$ 588,907</u>	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 332,869	
Other Reserves				
Tobacco Master Settlement			70,302	
Unreserved, Undesignated (Surplus)			185,736	
Total Ending Fund Balance - June 30			<u>\$ 588,907</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

<u>LAW, DEPARTMENT OF</u>	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Law						
State Appropriation						
State General Funds	\$ 19,650,981	\$ 16,969,425	\$ 16,657,672	\$ -	\$ 16,657,672	\$ (311,753)
Federal Funds						
Federal Funds Not Specifically Identified	-	87,000	-	415,196	415,196	328,196
Other Funds	36,826,240	45,814,112	44,169,612	121,924	44,291,536	(1,522,576)
Total Law / Total Operating Activity	56,477,221	62,870,537	60,827,284	537,120	61,364,404	(1,506,133)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	777,849	777,849	-
Budget Unit Totals	<u>\$ 56,477,221</u>	<u>\$ 62,870,537</u>	<u>\$ 60,827,284</u>	<u>\$ 1,314,969</u>	<u>\$ 62,142,253</u>	<u>\$ (1,506,133)</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 16,635,383	\$ 334,042	\$ 22,289	\$ 54,769	\$ 77,058	\$ 77,058	\$ -	\$ 77,058
87,000	0	328,196	4,674	332,870	-	332,869	332,869
44,111,246	1,702,866	180,290	(1,311)	178,979	108,678	70,302	178,980
60,833,629	2,036,908	530,775	58,132	588,907	185,736	403,171	588,907
-	-	777,849	(777,849)	0	-	-	0
<u>\$ 60,833,629</u>	<u>\$ 2,036,908</u>	<u>\$ 1,308,624</u>	<u>\$ (719,717)</u>	<u>\$ 588,907</u>	<u>\$ 185,736</u>	<u>\$ 403,171</u>	<u>\$ 588,907</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>NATURAL RESOURCES, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 130,877,057	\$ 105,975,942	\$ 104,557,949	\$ (1,417,993)
State Funds - Prior Year Carry-Over				
State General Funds - Prior Year	-	3,678,367	3,678,594	227
Federal Funds				
Federal Funds Not Specifically Identified	49,733,946	74,961,843	63,974,385	(10,987,458)
Other Funds	123,264,762	159,712,610	207,484,048	47,771,438
Total Funds Available	<u>\$ 303,875,765</u>	<u>\$ 344,328,762</u>	<u>379,694,976</u>	<u>\$ 35,366,214</u>
Expenditures				
Administration	\$ 11,707,301	\$ 12,722,696	12,036,520	\$ 686,176
Coastal Resources	8,929,765	10,163,093	8,389,956	1,773,137
Environmental Protection	122,602,874	150,406,809	129,592,794	20,814,015
Hazardous Waste Trust Fund	7,600,000	6,197,575	5,603,919	593,656
Historic Preservation	3,183,734	3,648,117	2,997,501	650,616
Land Conservation	519,421	500,885	424,231	76,654
Parks, Recreation and Historic Sites	70,424,697	73,229,949	58,480,037	14,749,912
Pollution Prevention Assistance	211,893	1,045,512	738,565	306,947
Solid Waste Trust Fund	6,000,000	2,093,085	2,004,803	88,282
Wildlife Resources	69,297,433	81,447,939	70,955,610	10,492,329
Payments to Georgia Agricultural Exposition Authority	1,802,507	1,520,516	1,491,868	28,648
Payments to Georgia Agrirama Development Authority	1,124,176	928,106	913,101	15,005
Payments to Lake Allatoona Preservation Authority	100,000	93,060	91,180	1,880
Payments to Southwest Georgia Railroad Excursion Authority	371,964	331,420	325,035	6,385
Total Expenditures	<u>\$ 303,875,765</u>	<u>\$ 344,328,762</u>	<u>294,045,120</u>	<u>\$ 50,283,642</u>
Excess of Funds Available over Expenditures			85,649,856	
Beginning Fund Balance - July 1				
Prior Year Reserves Not Available for Expenditure Inventories			1,815,949	
Unreserved, Undesignated (Surplus)			2,980,137	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(2,980,137)	
Adjustments				
Prior Period Adjustments (Net)			107,907	
Decrease in Inventories			(139,847)	
Ending Fund Balance - June 30			<u>\$ 87,433,865</u>	
Analysis of Fund Balance				
Reserved				
Inventories			\$ 1,676,102	
Underground Storage Tank Trust Fund			47,662,515	
Other Reserves				
Hazardous Waste Trust Fund			9,070,625	
Land Reclamation & Sedimentation Control Program			87,545	
Nongame Wildlife Conservation & Wildlife Habitat Acquisition Fund			7,866,562	
Restricted Donations			6,087,171	
Solid Waste Trust Fund			6,932,191	
Waterfowl/Duck Stamp Fund			692,994	
Wildlife Endowment Fund			6,107,585	
Unreserved, Undesignated (Surplus)			1,250,575	
Total Ending Fund Balance - June 30			<u>\$ 87,433,865</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

<u>NATURAL RESOURCES, DEPARTMENT OF</u>	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation						
State General Funds	\$ 10,959,652	\$ 10,538,150	\$ 10,538,150	\$ -	\$ 10,538,150	\$ 0
Federal Funds						
Federal Funds Not Specifically Identified	174,383	713,443	575,050	-	575,050	(138,393)
Other Funds	573,266	1,471,103	874,390	78,326	952,716	(518,387)
Total Administration	11,707,301	12,722,696	11,987,590	78,326	12,065,916	(656,780)
Coastal Resources						
State Appropriation						
State General Funds	2,898,737	2,412,302	2,384,744	-	2,384,744	(27,558)
Federal Funds						
Federal Funds Not Specifically Identified	5,940,807	7,583,072	6,012,479	-	6,012,479	(1,570,593)
Other Funds	90,221	167,719	85,584	118,847	204,431	36,712
Total Coastal Resources	8,929,765	10,163,093	8,482,807	118,847	8,601,654	(1,561,439)
Environmental Protection						
State Appropriation						
State General Funds	32,372,077	28,604,904	27,971,596	-	27,971,596	(633,308)
Federal Funds						
Federal Funds Not Specifically Identified	23,517,774	36,340,544	31,130,457	-	31,130,457	(5,210,087)
Other Funds	66,713,023	85,461,361	47,882,260	82,969,582	130,851,842	45,390,481
Total Environmental Protection	122,602,874	150,406,809	106,984,313	82,969,582	189,953,895	39,547,086
Hazardous Waste Trust Fund						
State Appropriation						
State General Funds	7,600,000	2,519,208	2,519,208	-	2,519,208	0
State Funds - Prior Year Carry-Over	-	3,678,367	-	3,678,367	3,678,367	0
State General Funds - Prior Year	-	-	-	-	-	-
Total Hazardous Waste Trust Fund	7,600,000	6,197,575	2,519,208	3,678,367	6,197,575	0
Historic Preservation						
State Appropriation						
State General Funds	2,176,447	1,804,398	1,789,341	-	1,789,341	(15,057)
Federal Funds						
Federal Funds Not Specifically Identified	1,007,287	1,804,709	1,183,366	-	1,183,366	(621,343)
Other Funds	-	39,010	56,470	32,832	89,302	50,292
Total Historic Preservation	3,183,734	3,648,117	3,029,177	32,832	3,062,009	(586,108)
Land Conservation						
State Appropriation						
State General Funds	519,421	500,885	451,930	-	451,930	(48,955)
State Funds - Prior Year Carry-Over	-	-	-	1	1	1
State General Funds - Prior Year	-	-	-	-	0	0
Other Funds	-	-	-	-	-	-
Total Land Conservation	519,421	500,885	451,930	1	451,931	(48,954)
Parks, Recreation and Historic Sites						
State Appropriation						
State General Funds	27,435,429	22,971,195	22,971,195	-	22,971,195	0
Federal Funds						
Federal Funds Not Specifically Identified	1,704,029	4,089,435	2,909,289	-	2,909,289	(1,180,146)
Other Funds	41,285,239	46,169,319	33,339,951	385,703	33,725,654	(12,443,665)
Total Parks, Recreation and Historic Sites	70,424,697	73,229,949	59,220,435	385,703	59,606,138	(13,623,811)
Pollution Prevention Assistance						
Federal Funds						
Federal Funds Not Specifically Identified	96,580	118,719	46,959	-	46,959	(71,760)
Other Funds	115,313	926,793	81,098	4,086,477	4,167,575	3,240,782
Total Pollution Prevention Assistance	211,893	1,045,512	128,057	4,086,477	4,214,534	3,169,022
Solid Waste Trust Fund						
State Appropriation						
State General Funds	6,000,000	2,093,085	2,093,085	-	2,093,085	0
State Funds - Prior Year Carry-Over	-	-	-	226	226	226
State General Funds - Prior Year	-	-	-	-	0	0
Other Funds	-	-	-	-	-	-
Total Solid Waste Trust Fund	6,000,000	2,093,085	2,093,085	226	2,093,311	226

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
\$ 10,515,627	\$ 22,523	\$ 22,523	\$ 3,851,178	\$ -	\$ 3,873,701	\$ 3,873,701	\$ -	\$ 3,873,701
575,050	138,393	0	-	-	0	-	-	0
945,843	525,260	6,873	27,772	-	34,645	29,133	5,512	34,645
12,036,520	686,176	29,396	3,878,950	-	3,908,346	3,902,834	5,512	3,908,346
2,312,060	100,242	72,684	(34,751)	-	37,933	37,933	-	37,933
6,000,927	1,582,145	11,552	48,532	-	60,084	60,084	-	60,084
76,969	90,750	127,462	-	-	127,462	15	127,447	127,462
8,389,956	1,773,137	211,698	13,781	-	225,479	98,032	127,447	225,479
28,018,024	586,880	(46,428)	192,872	-	146,444	146,444	-	146,444
31,125,258	5,215,286	5,199	(102,985)	-	(97,786)	(97,786)	-	(97,786)
70,449,512	15,011,849	60,402,330	(518,794)	-	59,883,536	(67,750)	59,951,286	59,883,536
129,592,794	20,814,015	60,361,101	(428,907)	-	59,932,194	(19,092)	59,951,286	59,932,194
1,931,511	587,697	587,697	18,713	-	606,410	-	606,410	606,410
3,672,408	5,959	5,959	-	-	5,959	-	5,959	5,959
5,603,919	593,656	593,656	18,713	-	612,369	-	612,369	612,369
1,788,448	15,950	893	5,606	-	6,499	6,499	-	6,499
1,174,881	629,828	8,485	(23,978)	-	(15,493)	(15,493)	-	(15,493)
34,172	4,838	55,130	(64)	-	55,066	(64)	55,130	55,066
2,997,501	650,616	64,508	(18,436)	-	46,072	(9,058)	55,130	46,072
424,231	76,654	27,699	-	-	27,699	27,699	-	27,699
-	0	1	-	-	1	1	-	1
-	0	0	-	-	0	-	-	0
424,231	76,654	27,700	-	-	27,700	27,700	-	27,700
22,230,740	740,455	740,455	31,112	-	771,567	771,567	-	771,567
2,909,197	1,180,238	92	15,920	-	16,012	16,012	-	16,012
33,340,100	12,829,219	385,554	(282,920)	-	102,634	58,106	44,528	102,634
58,480,037	14,749,912	1,126,101	(235,888)	-	890,213	845,685	44,528	890,213
45,700	73,019	1,259	(458)	-	801	801	-	801
692,865	233,928	3,474,710	63,816	-	3,538,526	63,913	3,474,613	3,538,526
738,565	306,947	3,475,969	63,358	-	3,539,327	64,714	3,474,613	3,539,327
2,004,803	88,282	88,282	-	-	88,282	-	88,282	88,282
-	0	226	-	-	226	-	226	226
-	0	0	1,814	-	1,814	-	1,814	1,814
2,004,803	88,282	88,508	1,814	-	90,322	-	90,322	90,322

(continued)

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source (continued) Budget Fund For the Fiscal Year Ended June 30, 2009

NATURAL RESOURCES, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Wildlife Resources						
State Appropriation						
State General Funds	37,516,647	31,658,713	31,017,516	-	31,017,516	(641,197)
Federal Funds						
Federal Funds Not Specifically Identified	17,293,086	24,311,921	22,116,785	-	22,116,785	(2,195,136)
Other Funds	14,487,700	25,477,305	13,215,196	24,277,332	37,492,528	12,015,223
Total Wildlife Resources	69,297,433	81,447,939	66,349,497	24,277,332	90,626,829	9,178,890
Payments to Georgia Agricultural Exposition Authority						
State Appropriation						
State General Funds	1,802,507	1,520,516	1,491,868	-	1,491,868	(28,648)
Payments to Georgia Agrirama Development Authority						
State Appropriation						
State General Funds	1,124,176	928,106	913,101	-	913,101	(15,005)
Payments to Lake Allatoona Preservation Authority						
State Appropriation						
State General Funds	100,000	93,060	91,180	-	91,180	(1,880)
Payments to Southwest Georgia Railroad Excursion Authority						
State Appropriation						
State General Funds	371,964	331,420	325,035	-	325,035	(6,385)
Program Not Identified						
State Appropriation						
State General Funds						
Federal Funds						
Federal Funds Not Specifically Identified						
Other Funds						
Total Program Not Identified						
Total Operating Activity	303,875,765	344,328,762	264,067,283	115,627,693	379,694,976	35,366,214
Prior Year Reserves Not Available for Expenditure						
Inventories	-	-	-	1,815,949	1,815,949	-
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	2,980,137	2,980,137	-
Budget Unit Totals	\$ 303,875,765	\$ 344,328,762	\$ 264,067,283	\$ 120,423,779	\$ 384,491,062	\$ 35,366,214

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
30,251,357	1,407,356	766,159	(651,927)	-	114,232	114,232	-	114,232
22,096,476	2,215,445	20,309	(9,001)	-	11,308	11,308	-	11,308
18,607,777	6,869,528	18,884,751	4,640,730	-	23,525,481	3,516,584	20,008,897	23,525,481
70,955,610	10,492,329	19,671,219	3,979,802	-	23,651,021	3,642,124	20,008,897	23,651,021
1,491,868	28,648	0	-	-	0	-	-	0
913,101	15,005	0	-	-	0	-	-	0
91,180	1,880	0	-	-	0	-	-	0
325,035	6,385	0	-	-	0	-	-	0
			132,868	-	132,868	132,868	-	132,868
			(29,727)	-	(29,727)	(29,727)	-	(29,727)
			(7,268,421)	-	(7,268,421)	(7,405,505)	137,084	(7,268,421)
			(7,165,280)	-	(7,165,280)	(7,302,364)	137,084	(7,165,280)
294,045,120	50,283,642	85,649,856	107,907	-	85,757,763	1,250,575	84,507,188	85,757,763
-	-	1,815,949	-	(139,847)	1,676,102	-	1,676,102	1,676,102
-	-	2,980,137	(2,980,137)	-	0	-	-	0
\$ 294,045,120	\$ 50,283,642	\$ 90,445,942	\$ (2,872,230)	\$ (139,847)	\$ 87,433,865	\$ 1,250,575	\$ 86,183,290	\$ 87,433,865

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>PARDONS AND PAROLES, STATE BOARD OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 58,439,590	\$ 51,287,955	\$ 50,393,532	\$ (894,423)
Federal Funds				
Federal Funds Not Specifically Identified	806,050	1,432,766	1,437,487	4,721
Other Funds	-	552,434	552,369	(65)
Total Funds Available	<u>\$ 59,245,640</u>	<u>\$ 53,273,155</u>	<u>52,383,388</u>	<u>\$ (889,767)</u>
Expenditures				
Administration	\$ 6,337,655	\$ 5,930,570	5,718,783	\$ 211,787
Clemency	11,247,418	10,224,364	10,115,166	109,198
Parole Supervision	41,099,608	36,696,245	35,142,980	1,553,265
Victims Services	560,959	421,976	385,083	36,893
Total Expenditures	<u>\$ 59,245,640</u>	<u>\$ 53,273,155</u>	<u>51,362,012</u>	<u>\$ 1,911,143</u>
Excess of Funds Available over Expenditures			1,021,376	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			788,571	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(788,571)	
Adjustments				
Prior Period Adjustments (Net)			107,716	
Ending Fund Balance - June 30			<u>\$ 1,129,092</u>	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 914,156	
Other Reserves				
Insurance Proceeds			5,742	
Unreserved, Undesignated (Surplus)			209,194	
Total Ending Fund Balance - June 30			<u>\$ 1,129,092</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

PARDONS AND PAROLES, STATE BOARD OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation						
State General Funds	\$ 6,337,655	\$ 5,930,570	\$ 5,721,570	\$ -	\$ 5,721,570	\$ (209,000)
Clemency						
State Appropriation						
State General Funds	11,247,418	10,218,927	10,118,927	-	10,118,927	(100,000)
Other	-	5,437	5,375	-	5,375	(62)
Total Clemency	11,247,418	10,224,364	10,124,302	-	10,124,302	(100,062)
Parole Supervision						
State Appropriation						
State General Funds	40,293,558	34,716,482	34,145,287	-	34,145,287	(571,195)
Federal Funds						
Federal Funds Not Specifically Identified	806,050	1,432,766	1,322,460	115,027	1,437,487	4,721
Other Funds	-	546,997	546,117	877	546,994	(3)
Total Parole Supervision	41,099,608	36,696,245	36,013,864	115,904	36,129,768	(566,477)
Victims Services						
State Appropriation						
State General Funds	560,959	421,976	407,748	-	407,748	(14,228)
Total Operating Activity	59,245,640	53,273,155	52,267,484	115,904	52,383,388	(889,767)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	788,571	788,571	-
Budget Unit Totals	\$ 59,245,640	\$ 53,273,155	\$ 52,267,484	\$ 904,475	\$ 53,171,959	\$ (889,767)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 5,718,783	\$ 211,787	\$ 2,787	\$ 305	\$ 3,092	\$ 3,092	\$ -	\$ 3,092
10,109,791	109,136	9,136	646	9,782	9,782	-	9,782
5,375	62	0	60	60	60	-	60
10,115,166	109,198	9,136	706	9,842	9,842	-	9,842
34,083,118	633,364	62,169	110,108	172,277	172,277	-	172,277
518,610	914,156	918,877	(4,721)	914,156	-	914,156	914,156
541,252	5,745	5,742	-	5,742	-	5,742	5,742
35,142,980	1,553,265	986,788	105,387	1,092,175	172,277	919,898	1,092,175
385,083	36,893	22,665	1,318	23,983	23,983	-	23,983
51,362,012	1,911,143	1,021,376	107,716	1,129,092	209,194	919,898	1,129,092
-	-	788,571	(788,571)	0	-	-	0
\$ 51,362,012	\$ 1,911,143	\$ 1,809,947	\$ (680,855)	\$ 1,129,092	\$ 209,194	\$ 919,898	\$ 1,129,092

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>PERSONNEL ADMINISTRATION, STATE</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Other Funds	<u>\$ 13,988,770</u>	<u>\$ 18,664,783</u>	<u>\$ 17,822,947</u>	<u>\$ (841,836)</u>
Expenditures				
Administration	\$ 4,393,910	\$ 8,301,501	5,555,741	\$ 2,745,760
Recruitment and Staffing Services	1,293,708	1,220,885	1,220,882	3
Total Compensation and Rewards	4,387,668	4,986,558	4,986,512	46
Workforce Development and Alignment	<u>3,913,484</u>	<u>4,155,839</u>	<u>4,155,817</u>	<u>22</u>
Total Expenditures	<u>\$ 13,988,770</u>	<u>\$ 18,664,783</u>	<u>15,918,952</u>	<u>\$ 2,745,831</u>
Excess of Funds Available over Expenditures			1,903,995	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			0	
Early Return of Excess Funds to Office of Treasury and Fiscal Services Year Ended June 30, 2009			(1,398,877)	
Adjustments				
Prior Period Adjustments (Net)			<u>841,929</u>	
Ending Fund Balance - June 30			<u>\$ 1,347,047</u>	
Analysis of Fund Balance				
Reserved				
Other Reserves				
Merit System Operations			<u>\$ 1,347,047</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

			Funds Available Compared to Budget			
<u>PERSONNEL ADMINISTRATION, STATE</u>	<u>Original</u> <u>Appropriation</u>	<u>Final</u> <u>Budget</u>	<u>Current Year</u> <u>Revenues</u>	<u>Prior Year</u> <u>Carry-Over</u>	<u>Total</u> <u>Funds Available</u>	<u>Variance</u> <u>Positive (Negative)</u>
Administration						
Other Funds	\$ 4,393,910	\$ 8,301,501	\$ 4,128,065	\$ 3,331,671	\$ 7,459,736	\$ (841,765)
Recruitment and Staffing Services						
Other Funds	1,293,708	1,220,885	1,220,882	-	1,220,882	(3)
Total Compensation and Rewards						
Other Funds	4,387,668	4,986,558	4,986,512	-	4,986,512	(46)
Workforce Development and Alignment						
Other Funds	<u>3,913,484</u>	<u>4,155,839</u>	<u>4,155,817</u>	<u>-</u>	<u>4,155,817</u>	<u>(22)</u>
Total Operating Activity	13,988,770	18,664,783	14,491,276	3,331,671	17,822,947	(841,836)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>-</u>
Budget Unit Totals	<u>\$ 13,988,770</u>	<u>\$ 18,664,783</u>	<u>\$ 14,491,276</u>	<u>\$ 3,331,671</u>	<u>\$ 17,822,947</u>	<u>\$ (841,836)</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
\$ 5,555,741	\$ 2,745,760	\$ 1,903,995	\$ 841,836	\$ (1,398,877)	\$ 1,346,954	\$ -	\$ 1,346,954	\$ 1,346,954
1,220,882	3	0	-	-	0	-	-	0
4,986,512	46	0	93	-	93	-	93	93
4,155,817	22	0	-	-	0	-	-	0
15,918,952	2,745,831	1,903,995	841,929	(1,398,877)	1,347,047	-	1,347,047	1,347,047
-	-	0	-	-	0	-	-	0
\$ 15,918,952	\$ 2,745,831	\$ 1,903,995	\$ 841,929	\$ (1,398,877)	\$ 1,347,047	\$ 0	\$ 1,347,047	\$ 1,347,047

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>PROPERTIES COMMISSION, STATE</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
Other Funds	<u>\$ 1,037,739</u>	<u>\$ 1,484,749</u>	<u>\$ 1,454,810</u>	<u>\$ (29,939)</u>
Expenditures				
Leasing	\$ 417,295	\$ 335,800	329,126	\$ 6,674
State Properties Commission	<u>620,444</u>	<u>1,148,949</u>	<u>1,125,684</u>	<u>23,265</u>
Total Expenditures	<u>\$ 1,037,739</u>	<u>\$ 1,484,749</u>	<u>1,454,810</u>	<u>\$ 29,939</u>
Excess of Funds Available over Expenditures			0	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			<u>0</u>	
Ending Fund Balance - June 30			<u>\$ 0</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			<u>\$ 0</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
<u>PROPERTIES COMMISSION, STATE</u>						
Leasing						
Other Funds	\$ 417,295	\$ 335,800	\$ 329,126	\$ -	\$ 329,126	\$ (6,674)
State Properties Commission						
Other Funds	620,444	1,148,949	1,125,684	-	1,125,684	(23,265)
Total Operating Activity	1,037,739	1,484,749	1,454,810	-	1,454,810	(29,939)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	-	0	-
Budget Unit Totals	<u>\$ 1,037,739</u>	<u>\$ 1,484,749</u>	<u>\$ 1,454,810</u>	<u>\$ 0</u>	<u>\$ 1,454,810</u>	<u>\$ (29,939)</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 329,126	\$ 6,674	\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ 0
1,125,684	23,265	0	-	0	-	-	0
1,454,810	29,939	0	-	0	-	-	0
-	-	0	-	0	-	-	0
<u>\$ 1,454,810</u>	<u>\$ 29,939</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>PUBLIC DEFENDER STANDARDS COUNCIL, GEORGIA</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 40,439,957	\$ 35,010,269	\$ 35,010,269	\$ 0
Federal Funds				
Federal Funds Not Specifically Identified	-	96,060	77,277	(18,783)
Other Funds	1,700,000	2,994,634	27,066,731	24,072,097
Total Funds Available	\$ 42,139,957	\$ 38,100,963	62,154,277	\$ 24,053,314
Expenditures				
Public Defenders	\$ 33,283,389	\$ 29,079,618	53,379,929	\$ (24,300,311)
Public Defenders Standards Council	8,856,568	9,021,345	9,000,965	20,380
Total Expenditures	\$ 42,139,957	\$ 38,100,963	62,380,894	\$ (24,279,931)
Deficiency of Funds Available under Expenditures			(226,617)	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			24,257	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(24,257)	
Adjustments				
Prior Period Adjustments (Net)			568,887	
Ending Fund Balance - June 30			\$ 342,270	
Analysis of Fund Balance				
Reserved				
Other Reserves				
Administrative Service Fees			\$ 601,502	
Clerks' and Sheriffs' Trust Accounts			126,689	
Unreserved, Undesignated (Deficit)			(385,921)	
Total Ending Fund Balance - June 30			\$ 342,270	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

PUBLIC DEFENDER STANDARDS COUNCIL, GEORGIA	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Public Defenders						
State Appropriation	\$ 33,283,389	\$ 29,079,618	\$ 29,079,618	\$ -	\$ 29,079,618	\$ 0
State General Funds	-	-	23,476,617	-	23,476,617	23,476,617
Other Funds	-	-	-	-	-	-
Total Public Defenders	33,283,389	29,079,618	52,556,235	-	52,556,235	23,476,617
Public Defenders Standards Council						
State Appropriation	7,156,568	5,930,651	5,930,651	-	5,930,651	0
State General Funds	-	96,060	77,277	-	77,277	(18,783)
Federal Funds	-	-	-	-	-	-
Federal Funds Not Specifically Identified	-	96,060	77,277	-	77,277	(18,783)
Other Funds	1,700,000	2,994,634	2,899,711	690,403	3,590,114	595,480
Total Public Defenders Standards Council	8,856,568	9,021,345	8,907,639	690,403	9,598,042	576,697
Total Operating Activity	42,139,957	38,100,963	61,463,874	690,403	62,154,277	24,053,314
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	24,257	24,257	-
Budget Unit Totals	\$ 42,139,957	\$ 38,100,963	\$ 61,463,874	\$ 714,660	\$ 62,178,534	\$ 24,053,314

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 29,493,972	\$ (414,354)	\$ (414,354)	\$ 286	\$ (414,068)	\$ (414,068)	\$ -	\$ (414,068)
23,885,957	(23,885,957)	(409,340)	409,340	0	-	-	0
53,379,929	(24,300,311)	(823,694)	409,626	(414,068)	(414,068)	-	(414,068)
5,929,054	1,597	1,597	26,550	28,147	28,147	-	28,147
77,277	18,783	0	-	0	-	-	0
2,994,634	0	595,480	132,711	728,191	-	728,191	728,191
9,000,965	20,380	597,077	159,261	756,338	28,147	728,191	756,338
62,380,894	(24,279,931)	(226,617)	568,887	342,270	(385,921)	728,191	342,270
-	-	24,257	(24,257)	0	-	-	0
\$ 62,380,894	\$ (24,279,931)	\$ (202,360)	\$ 544,630	\$ 342,270	\$ (385,921)	\$ 728,191	\$ 342,270

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>PUBLIC SAFETY, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 135,260,351	\$ 117,299,650	\$ 115,068,410	\$ (2,231,240)
Federal Funds				
Federal Highway Administration Highway Planning and Construction	250,000	340,313	232,394	(107,919)
Federal Funds Not Specifically Identified	28,354,501	37,930,357	30,099,927	(7,830,430)
Other Funds	18,627,178	24,021,303	26,282,726	2,261,423
Total Funds Available	\$ 182,492,030	\$ 179,591,623	171,683,457	\$ (7,908,166)
Expenditures				
Administration	\$ 9,039,388	\$ 8,618,605	8,491,311	\$ 127,294
Aviation	3,413,588	2,934,414	2,643,644	290,770
Capitol Police Services	7,503,871	6,738,534	6,738,534	0
Executive Security Services	1,511,025	1,496,643	1,472,911	23,732
Field Offices and Services	95,041,613	85,980,832	83,892,456	2,088,376
Motor Carrier Compliance	21,339,293	22,187,904	22,134,428	53,476
Specialized Collision Reconstruction Team	3,106,754	3,350,813	3,330,627	20,186
Troop J Specialty Units	2,595,107	2,339,171	2,328,248	10,923
Firefighter Standards and Training Council	857,156	741,275	669,918	71,357
Office of Highway Safety	17,857,232	24,758,166	15,026,869	9,731,297
Peace Officers Standards and Training Council	2,910,146	2,786,011	2,736,196	49,815
Public Safety Training Center	17,316,857	17,659,255	16,105,449	1,553,806
Total Expenditures	\$ 182,492,030	\$ 179,591,623	165,570,591	\$ 14,021,032
Excess of Funds Available over Expenditures			6,112,866	
Beginning Fund Balance - July 1				
Prior Year Reserves Not Available for Expenditure Inventories			3,559,028	
Unreserved, Undesignated (Surplus)			943,981	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(943,981)	
Adjustments				
Prior Period Adjustments (Net)			122,648	
Decrease in Inventories			(89,597)	
Ending Fund Balance - June 30			\$ 9,704,945	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance				
DEA Asset Forfeiture Program			\$ 2,883,956	
Governor's Task Force on Drug Suppression			107,490	
Inventories			3,469,431	
Other Reserves				
Donations				
Easter Seals National Center on Transportation			4,863	
Ford Motor Company - Driving Skills for Life			4,871	
Insurance Proceeds			124,192	
Joshua's Law Grants			921,936	
Motorcycle Enforcement Unit			241,625	
NASCAR Tags - Governor's Highway Safety Program			22,741	
"Share the Road" Tag Proceeds - Bicycle Safety			230,365	
Unified Carrier Registration Collections			945,951	
Unreserved, Undesignated (Surplus)			747,524	
Total Ending Fund Balance - June 30			\$ 9,704,945	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

<u>PUBLIC SAFETY, DEPARTMENT OF</u>	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation						
State General Funds	\$ 9,023,817	\$ 8,222,155	\$ 8,222,155	\$ -	\$ 8,222,155	\$ 0
Federal Funds						
Federal Funds Not Specifically Identified	15,571	125,039	125,039	-	125,039	0
Other Funds	-	271,411	213,083	-	213,083	(58,328)
Total Administration	9,039,388	8,618,605	8,560,277	-	8,560,277	(58,328)
Aviation						
State Appropriation						
State General Funds	2,843,588	2,734,414	2,575,765	-	2,575,765	(158,649)
Federal Funds						
Federal Funds Not Specifically Identified	200,000	200,000	195,844	-	195,844	(4,156)
Other Funds	370,000	-	-	-	0	0
Total Aviation	3,413,588	2,934,414	2,771,609	-	2,771,609	(162,805)
Capitol Police Services						
Other Funds	7,503,871	6,738,534	6,738,904	-	6,738,904	370
Executive Security Services						
State Appropriation						
State General Funds	1,511,025	1,402,643	1,402,643	-	1,402,643	0
Other Funds	-	94,000	114,783	-	114,783	20,783
Total Executive Security Services	1,511,025	1,496,643	1,517,426	-	1,517,426	20,783
Field Offices and Services						
State Appropriation						
State General Funds	90,670,897	77,935,878	76,135,253	-	76,135,253	(1,800,625)
Federal Funds						
Federal Funds Not Specifically Identified	3,118,316	7,145,882	8,629,730	1,397,193	10,026,923	2,881,041
Other Funds	1,252,400	899,072	1,095,539	147,335	1,242,874	343,802
Total Field Offices and Services	95,041,613	85,980,832	85,860,522	1,544,528	87,405,050	1,424,218
Motor Carrier Compliance						
State Appropriation						
State General Funds	8,278,923	6,912,325	6,912,325	-	6,912,325	0
Federal Funds						
Federal Funds Not Specifically Identified	6,550,143	7,247,870	7,240,181	-	7,240,181	(7,689)
Other Funds	6,510,227	8,027,709	8,973,659	-	8,973,659	945,950
Total Motor Carrier Compliance	21,339,293	22,187,904	23,126,165	-	23,126,165	938,261
Specialized Collision Reconstruction Team						
State Appropriation						
State General Funds	3,106,754	2,925,083	2,925,083	-	2,925,083	0
Other Funds	-	425,730	440,582	-	440,582	14,852
Total Specialized Collision Reconstruction Team	3,106,754	3,350,813	3,365,665	-	3,365,665	14,852
Troop J Specialty Units						
State Appropriation						
State General Funds	2,595,107	2,338,986	2,338,986	-	2,338,986	0
Federal Funds						
Federal Funds Not Specifically Identified	-	185	184	-	184	(1)
Total Troop J Specialty Units	2,595,107	2,339,171	2,339,170	-	2,339,170	(1)
Firefighter Standards and Training Council						
State Appropriation						
State General Funds	857,156	736,575	723,110	-	723,110	(13,465)
Other Funds	-	4,700	4,700	-	4,700	0
Total Firefighter Standards and Training Council	857,156	741,275	727,810	-	727,810	(13,465)
Office of Highway Safety						
State Appropriation						
State General Funds	623,503	532,346	523,844	-	523,844	(8,502)
Federal Funds						
Federal Highway Administration Highway Planning and Construction	250,000	340,313	232,394	-	232,394	(107,919)
Federal Funds Not Specifically Identified	16,983,729	20,806,295	11,724,359	22,425	11,746,784	(9,059,511)
Other Funds	-	3,079,212	2,574,112	1,546,513	4,120,625	1,041,413
Total Office of Highway Safety	17,857,232	24,758,166	15,054,709	1,568,938	16,623,647	(8,134,519)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
\$ 8,220,955	\$ 1,200	\$ 1,200	\$ 4,859	\$ -	\$ 6,059	\$ 6,059	\$ -	\$ 6,059
125,039	0	0	-	-	0	-	-	0
145,317	126,094	67,766	-	-	67,766	67,766	-	67,766
8,491,311	127,294	68,966	4,859	-	73,825	73,825	-	73,825
2,447,800	286,614	127,965	1,596	-	129,561	129,561	-	129,561
195,844	4,156	0	-	-	0	-	-	0
-	0	0	-	-	0	-	-	0
2,643,644	290,770	127,965	1,596	-	129,561	129,561	-	129,561
6,738,534	0	370	(201)	-	169	169	-	169
1,397,109	5,534	5,534	-	-	5,534	5,534	-	5,534
75,802	18,198	38,981	-	-	38,981	38,981	-	38,981
1,472,911	23,732	44,515	-	-	44,515	44,515	-	44,515
75,876,080	2,059,798	259,173	20,310	-	279,483	279,483	-	279,483
7,132,971	12,911	2,893,952	86,166	-	2,980,118	(11,328)	2,991,446	2,980,118
883,405	15,667	359,469	(112,831)	-	246,638	5,013	241,625	246,638
83,892,456	2,088,376	3,512,594	(6,355)	-	3,506,239	273,168	3,233,071	3,506,239
6,843,341	68,984	68,984	(9,690)	-	59,294	59,294	-	59,294
7,263,379	(15,509)	(23,198)	68,066	-	44,868	44,868	-	44,868
8,027,708	1	945,951	-	-	945,951	-	945,951	945,951
22,134,428	53,476	991,737	58,376	-	1,050,113	104,162	945,951	1,050,113
2,910,121	14,962	14,962	122	-	15,084	15,084	-	15,084
420,506	5,224	20,076	-	-	20,076	20,076	-	20,076
3,330,627	20,186	35,038	122	-	35,160	35,160	-	35,160
2,328,064	10,922	10,922	73	-	10,995	10,995	-	10,995
184	1	0	-	-	0	-	-	0
2,328,248	10,923	10,922	73	-	10,995	10,995	-	10,995
665,218	71,357	57,892	119	-	58,011	58,011	-	58,011
4,700	0	0	-	-	0	-	-	0
669,918	71,357	57,892	119	-	58,011	58,011	-	58,011
523,844	8,502	0	-	-	0	-	-	0
232,394	107,919	0	(128,681)	-	(128,681)	(128,681)	-	(128,681)
11,334,782	9,471,513	412,002	(431,666)	-	(19,664)	(19,664)	-	(19,664)
2,935,849	143,363	1,184,776	-	-	1,184,776	-	1,184,776	1,184,776
15,026,869	9,731,297	1,596,778	(560,347)	-	1,036,431	(148,345)	1,184,776	1,036,431

(continued)

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source (continued) Budget Fund For the Fiscal Year Ended June 30, 2009

	Funds Available Compared to Budget					
<u>PUBLIC SAFETY, DEPARTMENT OF</u>	Original Appropriation	Final Budget	Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Peace Officers Standards and Training Council						
State Appropriation						
State General Funds	2,910,146	2,519,266	2,473,160	-	2,473,160	(46,106)
Federal Funds						
Federal Funds Not Specifically Identified	-	1,583	1,583	-	1,583	0
Other Funds	-	265,162	263,862	-	263,862	(1,300)
Total Peace Officers Standards and Training Council	2,910,146	2,786,011	2,738,605	-	2,738,605	(47,406)
Public Safety Training Center						
State Appropriation						
State General Funds	12,839,435	11,039,979	10,836,086	-	10,836,086	(203,893)
Federal Funds						
Federal Funds Not Specifically Identified	1,486,742	2,403,503	763,389	-	763,389	(1,640,114)
Other Funds	2,990,680	4,215,773	4,169,654	-	4,169,654	(46,119)
Total Public Safety Training Center	17,316,857	17,659,255	15,769,129	-	15,769,129	(1,890,126)
Program Not Identified						
State Appropriation						
State General Funds						
Other Funds						
Total Program Not Identified						
Total Operating Activity	182,492,030	179,591,623	168,569,991	3,113,466	171,683,457	(7,908,166)
Prior Year Reserves Not Available for Expenditure						
Inventories	-	-	-	3,559,028	3,559,028	-
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	943,981	943,981	-
Budget Unit Totals	\$ 182,492,030	\$ 179,591,623	\$ 168,569,991	\$ 7,616,475	\$ 176,186,466	\$ (7,908,166)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
2,471,701	47,565	1,459	-	-	1,459	1,459	-	1,459
-	1,583	1,583	(311)	-	1,272	1,272	-	1,272
264,495	667	(633)	1,010	-	377	377	-	377
2,736,196	49,815	2,409	699	-	3,108	3,108	-	3,108
10,787,455	252,524	48,631	2,835	-	51,466	51,466	-	51,466
1,232,125	1,171,378	(468,736)	548,631	-	79,895	79,895	-	79,895
4,085,869	129,904	83,785	2,512	-	86,297	(37,895)	124,192	86,297
16,105,449	1,553,806	(336,320)	553,978	-	217,658	93,466	124,192	217,658
			63,388	-	63,388	63,388	-	63,388
			6,341	-	6,341	6,341	-	6,341
			69,729	-	69,729	69,729	-	69,729
165,570,591	14,021,032	6,112,866	122,648	-	6,235,514	747,524	5,487,990	6,235,514
-	-	3,559,028	-	(89,597)	3,469,431	-	3,469,431	3,469,431
-	-	943,981	(943,981)	-	0	-	-	0
\$ 165,570,591	\$ 14,021,032	\$ 10,615,875	\$ (821,333)	\$ (89,597)	\$ 9,704,945	\$ 747,524	\$ 8,957,421	\$ 9,704,945

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>PUBLIC SERVICE COMMISSION</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 10,348,009	\$ 8,926,071	\$ 8,744,291	\$ (181,780)
Federal Funds				
Federal Funds Not Specifically Identified	600,000	689,000	689,000	0
Other Funds	70,000	87,215	87,215	0
Total Funds Available	\$ 11,018,009	\$ 9,702,286	9,520,506	\$ (181,780)
Expenditures				
Administration	\$ 1,352,864	\$ 1,251,896	1,221,269	\$ 30,627
Facilities Protection	1,467,604	1,474,343	1,474,343	0
Utilities Regulation	8,197,541	6,976,047	6,824,894	151,153
Total Expenditures	\$ 11,018,009	\$ 9,702,286	9,520,506	\$ 181,780
Excess of Funds Available over Expenditures			0	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			1,997	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(1,997)	
Adjustments				
Prior Period Adjustments (Net)			894	
Ending Fund Balance - June 30			\$ 894	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			\$ 894	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

<u>PUBLIC SERVICE COMMISSION</u>	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation						
State General Funds	\$ 1,282,864	\$ 1,203,711	\$ 1,173,084	\$ -	\$ 1,173,084	\$ (30,627)
Other Funds	70,000	48,185	48,185	-	48,185	0
Total Administration	1,352,864	1,251,896	1,221,269	-	1,221,269	(30,627)
Facilities Protection						
State Appropriation						
State General Funds	867,604	785,343	785,343	-	785,343	0
Federal Funds						
Federal Funds Not Specifically Identified	600,000	689,000	689,000	-	689,000	0
Total Facilities Protection	1,467,604	1,474,343	1,474,343	-	1,474,343	0
Utilities Regulation						
State Appropriation						
State General Funds	8,197,541	6,937,017	6,785,864	-	6,785,864	(151,153)
Other Funds	-	39,030	39,030	-	39,030	0
Total Utilities Regulation	8,197,541	6,976,047	6,824,894	-	6,824,894	(151,153)
Total Operating Activity	11,018,009	9,702,286	9,520,506	-	9,520,506	(181,780)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	1,997	1,997	-
Budget Unit Totals	\$ 11,018,009	\$ 9,702,286	\$ 9,520,506	\$ 1,997	\$ 9,522,503	\$ (181,780)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 1,173,084	\$ 30,627	\$ 0	\$ 45	\$ 45	\$ 45	\$ -	\$ 45
48,185	0	0	-	0	-	-	0
1,221,269	30,627	0	45	45	45	-	45
785,343	0	0	-	0	-	-	0
689,000	0	0	-	0	-	-	0
1,474,343	0	0	-	0	-	-	0
6,785,864	151,153	0	849	849	849	-	849
39,030	0	0	-	0	-	-	0
6,824,894	151,153	0	849	849	849	-	849
9,520,506	181,780	0	894	894	894	-	894
-	-	1,997	(1,997)	0	-	-	0
\$ 9,520,506	\$ 181,780	\$ 1,997	\$ (1,103)	\$ 894	\$ 894	\$ 0	\$ 894

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>REGENTS, UNIVERSITY SYSTEM OF GEORGIA</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 2,278,680,052	\$ 2,046,306,207	\$ 2,006,476,398	\$ (39,829,809)
Tobacco Settlement Funds	21,837,799	16,205,466	16,205,466	0
American Recovery and Reinvestment Act				
Federal Funds Not Specifically Identified	-	17,189,581	17,475,741	286,160
Other Funds	3,051,643,714	3,753,945,079	3,410,761,717	(343,183,362)
Total Funds Available	<u>\$ 5,352,161,565</u>	<u>\$ 5,833,646,333</u>	<u>5,450,919,322</u>	<u>\$ (382,727,011)</u>
Expenditures				
Advanced Technology Development Center / Economic				
Development Institute	\$ 30,766,736	\$ 24,624,536	18,171,308	\$ 6,453,228
Agricultural Experiment Station	82,798,877	88,786,136	80,668,693	8,117,443
Athens/Tifton Veterinary Laboratories	4,976,845	6,070,426	5,962,248	108,178
Cooperative Extension Service	62,919,325	69,386,471	65,355,365	4,031,106
Forestry Cooperative Extension	1,040,307	1,048,437	924,389	124,048
Forestry Research	6,361,406	8,527,495	8,671,551	(144,056)
Georgia Eminent Scholars Endowment Trust Fund	1,500,000	1,500,000	1,500,000	0
Georgia Radiation Therapy Center	3,625,810	3,625,810	3,625,810	0
Georgia Tech Research Institute	141,970,860	180,131,628	179,150,117	981,511
Marine Institute	1,429,882	1,429,300	1,423,203	6,097
Marine Extension Services	2,973,878	3,629,027	3,693,400	(64,373)
Medical College of Georgia Hospital and Clinics	33,921,721	33,921,721	33,229,115	692,606
Office of Minority Business Enterprises	906,390	822,287	835,743	(13,456)
Public Libraries	46,271,055	42,035,700	41,077,995	957,705
Public Service / Special Funding Initiatives	52,665,927	47,126,383	46,547,408	578,975
Regents Central Office	7,981,264	7,066,498	6,790,177	276,321
Research Consortium	32,183,995	27,465,596	26,982,245	483,351
Skidaway Institute of Oceanography	6,514,972	6,194,443	5,755,119	439,324
Student Education Enrichment Program	322,377	-	-	0
Teaching	4,779,993,126	5,236,153,461	4,722,010,332	514,143,129
Veterinary Medicine Experiment Station	3,504,264	3,128,143	3,064,274	63,869
Veterinary Medicine Teaching Hospital	10,190,290	11,717,182	9,810,920	1,906,262
Payments to the Georgia Cancer Coalition	16,087,799	10,455,466	10,455,466	0
Payments to Georgia Military College	3,062,916	2,636,371	2,592,868	43,503
Georgia Public Telecommunications Commission	18,191,543	16,163,816	15,863,299	300,517
Total Expenditures	<u>\$ 5,352,161,565</u>	<u>\$ 5,833,646,333</u>	<u>5,294,161,045</u>	<u>\$ 539,485,288</u>
Excess of Funds Available over Expenditures			156,758,277	
Beginning Fund Balance - July 1				
Prior Year Reserves Not Available for Expenditure				
Inventories			3,173,177	
Other Reserves			18,652,672	
Unreserved, Undesignated (Surplus)			2,576,219	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services				
Year Ended June 30, 2008			(2,576,219)	
Adjustments				
Prior Period Adjustments (Net)			1,226,935	
Increase in Inventories			506,322	
Decrease in Other Reserves Not Available for Expenditure			(6,303)	
Other Adjustments (Net)			34,769,403	
Ending Fund Balance - June 30			<u>\$ 215,080,483</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

REGENTS, UNIVERSITY SYSTEM OF GEORGIA

Analysis of Fund Balance

Reserved

College and University Funds	
Capital Outlay	\$ 3,384,834
Departmental Sales and Services	27,233,311
Early Retirement Program	7,264,007
Indirect Cost Recoveries	33,935,977
Inventories	3,679,499
Property Reserves	7,262,414
Restricted/Sponsored Funds	97,622,873
Technology Fees	13,131,220
Tuition Carry-Forward	7,563,930
Uncollectible Accounts Receivable	11,382,362
Unreserved, Undesignated (Surplus)	<u>2,620,056</u>

Total Ending Fund Balance - June 30	<u>\$ 215,080,483</u>
--	------------------------------

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

REGENTS, UNIVERSITY SYSTEM OF GEORGIA	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Advanced Technology Development Center / Economic Development Institute						
State Appropriation	\$ 17,891,736	\$ 11,649,536	\$ 11,411,678	\$ -	\$ 11,411,678	\$ (237,858)
State General Funds	12,875,000	12,975,000	6,714,536	-	6,714,536	(6,260,464)
Other Funds						
Total Advanced Technology Development Center / Economic Development Institute	30,766,736	24,624,536	18,126,214	-	18,126,214	(6,498,322)
Agricultural Experiment Station						
State Appropriation						
State General Funds	45,245,958	41,002,005	40,164,835	-	40,164,835	(837,170)
Other Funds	37,552,919	47,784,131	45,082,176	9,369,277	54,451,453	6,667,322
Total Agricultural Experiment Station	82,798,877	88,786,136	85,247,011	9,369,277	94,616,288	5,830,152
Athens/Tifton Veterinary Laboratories						
State Appropriation						
State General Funds	32,323	32,323	31,663	-	31,663	(660)
Other Funds	4,944,522	6,038,103	4,133,096	2,326,678	6,459,774	421,671
Total Athens/Tifton Veterinary Laboratories	4,976,845	6,070,426	4,164,759	2,326,678	6,491,437	421,011
Cooperative Extension Service						
State Appropriation						
State General Funds	37,835,396	34,564,750	33,859,014	-	33,859,014	(705,736)
Other Funds	25,083,929	34,821,721	32,137,420	2,600,078	34,737,498	(84,223)
Total Cooperative Extension Service	62,919,325	69,386,471	65,996,434	2,600,078	68,596,512	(789,959)
Forestry Cooperative Extension						
State Appropriation						
State General Funds	715,890	634,007	621,062	-	621,062	(12,945)
Other Funds	324,417	414,430	298,690	82,445	381,135	(33,295)
Total Forestry Cooperative Extension	1,040,307	1,048,437	919,752	82,445	1,002,197	(46,240)
Forestry Research						
State Appropriation						
State General Funds	3,410,980	3,078,167	3,015,318	-	3,015,318	(62,849)
Other Funds	2,950,426	5,449,328	5,828,036	1,288,697	7,116,733	1,667,405
Total Forestry Research	6,361,406	8,527,495	8,843,354	1,288,697	10,132,051	1,604,556
Georgia Eminent Scholars Endowment Trust Fund						
State Appropriation						
State General Funds	1,500,000	1,500,000	1,500,000	-	1,500,000	0
Georgia Radiation Therapy Center						
Other Funds	3,625,810	3,625,810	3,625,810	-	3,625,810	0
Georgia Tech Research Institute						
State Appropriation						
State General Funds	8,052,902	7,278,208	7,129,604	-	7,129,604	(148,604)
Other Funds	133,917,958	172,853,420	172,020,513	-	172,020,513	(832,907)
Total Georgia Tech Research Institute	141,970,860	180,131,628	179,150,117	-	179,150,117	(981,511)
Marine Institute						
State Appropriation						
State General Funds	994,601	901,830	883,417	-	883,417	(18,413)
Other Funds	435,281	527,470	549,127	30,389	579,516	52,046
Total Marine Institute	1,429,882	1,429,300	1,432,544	30,389	1,462,933	33,633
Marine Extension Services						
State Appropriation						
State General Funds	1,628,349	1,460,454	1,430,635	-	1,430,635	(29,819)
Other Funds	1,345,529	2,168,573	2,263,846	182,378	2,446,224	277,651
Total Marine Extension Services	2,973,878	3,629,027	3,694,481	182,378	3,876,859	247,832
Medical College of Georgia Hospital and Clinics						
State Appropriation						
State General Funds	33,921,721	33,921,721	33,229,115	-	33,229,115	(692,606)
Office of Minority Business Enterprises						
State Appropriation						
State General Funds	906,390	822,287	805,497	-	805,497	(16,790)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
\$ 11,411,678	\$ 237,858	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
6,759,630	6,215,370	(45,094)	-	45,094	0	-	-	0
18,171,308	6,453,228	(45,094)	-	45,094	0	-	-	0
40,164,835	837,170	0	25,625	-	25,625	25,625	-	25,625
40,503,858	7,280,273	13,947,595	(356,625)	3,252	13,594,222	-	13,594,222	13,594,222
80,668,693	8,117,443	13,947,595	(331,000)	3,252	13,619,847	25,625	13,594,222	13,619,847
31,663	660	0	330	-	330	330	-	330
5,930,585	107,518	529,189	(330)	330	529,189	-	529,189	529,189
5,962,248	108,178	529,189	-	330	529,519	330	529,189	529,519
33,859,014	705,736	0	29,155	-	29,155	29,155	-	29,155
31,496,351	3,325,370	3,241,147	(23,857)	(850)	3,216,440	-	3,216,440	3,216,440
65,355,365	4,031,106	3,241,147	5,298	(850)	3,245,595	29,155	3,216,440	3,245,595
621,062	12,945	0	-	-	0	-	-	0
303,327	111,103	77,808	-	-	77,808	-	77,808	77,808
924,389	124,048	77,808	-	-	77,808	-	77,808	77,808
3,015,318	62,849	0	9,566	-	9,566	9,566	-	9,566
5,656,233	(206,905)	1,460,500	-	-	1,460,500	-	1,460,500	1,460,500
8,671,551	(144,056)	1,460,500	9,566	-	1,470,066	9,566	1,460,500	1,470,066
1,500,000	0	0	-	-	0	-	-	0
3,625,810	0	0	-	-	0	-	-	0
7,129,604	148,604	0	1,256	-	1,256	1,256	-	1,256
172,020,513	832,907	0	2	-	2	2	-	2
179,150,117	981,511	0	1,258	-	1,258	1,258	-	1,258
883,417	18,413	0	348	-	348	348	-	348
539,786	(12,316)	39,730	-	-	39,730	-	39,730	39,730
1,423,203	6,097	39,730	348	-	40,078	348	39,730	40,078
1,430,635	29,819	0	1,635	-	1,635	1,635	-	1,635
2,262,765	(94,192)	183,459	-	-	183,459	-	183,459	183,459
3,693,400	(64,373)	183,459	1,635	-	185,094	1,635	183,459	185,094
33,229,115	692,606	0	-	-	0	-	-	0
835,743	(13,456)	(30,246)	-	30,246	0	-	-	0

(continued)

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source (continued) Budget Fund For the Fiscal Year Ended June 30, 2009

	Original Appropriation	Final Budget	Current Year Revenues	Funds Available Compared to Budget Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
REGENTS, UNIVERSITY SYSTEM OF GEORGIA						
Public Libraries						
State Appropriation						
State General Funds	41,748,655	37,513,300	36,701,461	-	36,701,461	(811,839)
Other Funds	4,522,400	4,522,400	4,323,619	58,750	4,382,369	(140,031)
Total Public Libraries	46,271,055	42,035,700	41,025,080	58,750	41,083,830	(951,870)
Public Service / Special Funding Initiatives						
State Appropriation						
State General Funds	47,665,927	42,126,383	41,355,959	-	41,355,959	(770,424)
Tobacco Settlement Funds	5,000,000	5,000,000	5,000,000	-	5,000,000	0
Total Public Service / Special Funding Initiatives	52,665,927	47,126,383	46,355,959	-	46,355,959	(770,424)
Regents Central Office						
State Appropriation						
State General Funds	7,981,264	7,066,498	6,922,215	-	6,922,215	(144,283)
Other Funds	-	-	-	5,710,067	5,710,067	5,710,067
Total Regents Central Office	7,981,264	7,066,498	6,922,215	5,710,067	12,632,282	5,565,784
Research Consortium						
State Appropriation						
State General Funds	31,433,995	26,715,596	26,235,038	-	26,235,038	(480,558)
Tobacco Settlement Funds	750,000	750,000	750,000	-	750,000	0
Total Research Consortium	32,183,995	27,465,596	26,985,038	-	26,985,038	(480,558)
Skidaway Institute of Oceanography						
State Appropriation						
State General Funds	1,756,972	1,549,443	1,517,806	-	1,517,806	(31,637)
Other Funds	4,758,000	4,645,000	4,165,764	520,566	4,686,330	41,330
Total Skidaway Institute of Oceanography	6,514,972	6,194,443	5,683,570	520,566	6,204,136	9,693
Student Education Enrichment Program						
State Appropriation						
State General Funds	322,377	-	-	-	0	0
Teaching						
State Appropriation						
State General Funds	1,970,307,554	1,772,074,755	1,737,664,962	-	1,737,664,962	(34,409,793)
American Recovery and Reinvestment Act of 2009						
Federal Funds Not Specifically Identified	-	17,189,581	17,475,741	-	17,475,741	286,160
Other Funds	2,809,685,572	3,446,889,125	2,907,120,579	189,370,947	3,096,491,526	(350,397,599)
Total Teaching	4,779,993,126	5,236,153,461	4,662,261,282	189,370,947	4,851,632,229	(384,521,232)
Veterinary Medicine Experiment Station						
State Appropriation						
State General Funds	3,504,264	3,128,143	3,064,274	-	3,064,274	(63,869)
Veterinary Medicine Teaching Hospital						
State Appropriation						
State General Funds	568,339	486,614	476,678	-	476,678	(9,936)
Other Funds	9,621,951	11,230,568	9,382,056	1,576,177	10,958,233	(272,335)
Total Veterinary Medicine Teaching Hospital	10,190,290	11,717,182	9,858,734	1,576,177	11,434,911	(282,271)
Payments to the Georgia Cancer Coalition						
State Appropriation						
Tobacco Settlement Funds	16,087,799	10,455,466	10,455,466	-	10,455,466	0
Payments to Georgia Military College						
State Appropriation						
State General Funds	3,062,916	2,636,371	2,592,868	-	2,592,868	(43,503)
Georgia Public Telecommunications Commission						
State Appropriation						
State General Funds	18,191,543	16,163,816	15,863,299	-	15,863,299	(300,517)
Total Operating Activity	5,352,161,565	5,833,646,333	5,237,802,873	213,116,449	5,450,919,322	(382,727,011)
Prior Year Reserves Not Available for Expenditure						
Inventories	-	-	-	3,173,177	3,173,177	-
Other Reserves	-	-	-	18,652,672	18,652,672	-
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	2,576,219	2,576,219	-
Budget Unit Totals	\$ 5,352,161,565	\$ 5,833,646,333	\$ 5,237,802,873	\$ 237,518,517	\$ 5,475,321,390	\$ (382,727,011)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
36,695,626	817,674	5,835	105,620	-	111,455	111,455	-	111,455
4,382,369	140,031	0	-	-	0	-	-	0
41,077,995	957,705	5,835	105,620	-	111,455	111,455	-	111,455
41,547,408	578,975	(191,449)	69,328	210,998	88,877	88,877	-	88,877
5,000,000	0	0	-	-	0	-	-	0
46,547,408	578,975	(191,449)	69,328	210,998	88,877	88,877	-	88,877
6,790,177	276,321	132,038	-	-	132,038	132,038	-	132,038
-	0	5,710,067	-	(5,710,067)	0	-	-	0
6,790,177	276,321	5,842,105	-	(5,710,067)	132,038	132,038	-	132,038
26,232,245	483,351	2,793	29,447	-	32,240	32,240	-	32,240
750,000	0	0	-	-	0	-	-	0
26,982,245	483,351	2,793	29,447	-	32,240	32,240	-	32,240
1,517,806	31,637	0	-	-	0	-	-	0
4,237,313	407,687	449,017	-	-	449,017	-	449,017	449,017
5,755,119	439,324	449,017	-	-	449,017	-	449,017	449,017
-	0	0	-	-	0	-	-	0
1,736,987,275	35,087,480	677,687	1,109,557	(194,275)	1,592,969	1,592,969	-	1,592,969
17,475,741	(286,160)	0	-	-	0	-	-	0
2,967,547,316	479,341,809	128,944,210	204,704	40,408,726	169,557,640	591,123	168,966,517	169,557,640
4,722,010,332	514,143,129	129,621,897	1,314,261	40,214,451	171,150,609	2,184,092	168,966,517	171,150,609
3,064,274	63,869	0	3,437	-	3,437	3,437	-	3,437
476,678	9,936	0	-	-	0	-	-	0
9,334,242	1,896,326	1,623,991	17,737	(24,051)	1,617,677	-	1,617,677	1,617,677
9,810,920	1,906,262	1,623,991	17,737	(24,051)	1,617,677	-	1,617,677	1,617,677
10,455,466	0	0	-	-	0	-	-	0
2,592,868	43,503	0	-	-	0	-	-	0
15,863,299	300,517	0	-	-	0	-	-	0
5,294,161,045	539,485,288	156,758,277	1,226,935	34,769,403	192,754,615	2,620,056	190,134,559	192,754,615
-	-	3,173,177	-	506,322	3,679,499	-	3,679,499	3,679,499
-	-	18,652,672	-	(6,303)	18,646,369	-	18,646,369	18,646,369
-	-	2,576,219	(2,576,219)	-	0	-	-	0
\$ 5,294,161,045	\$ 539,485,288	\$ 181,160,345	\$ (1,349,284)	\$ 35,269,422	\$ 215,080,483	\$ 2,620,056	\$ 212,460,427	\$ 215,080,483

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

REVENUE, DEPARTMENT OF	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Funds Available				
State Appropriation				
State General Funds	\$ 557,348,041	\$ 545,728,342	\$ 543,371,657	\$ (2,356,685)
Tobacco Settlement Funds	150,000	150,000	150,000	0
Federal Funds				
Federal Funds Not Specifically Identified	397,422	861,162	861,161	(1)
American Recovery and Reinvestment Act of 2009				
Federal Funds Not Specifically Identified	-	2,356,685	2,356,685	0
Other Funds	22,244,548	36,686,552	36,687,002	450
Total Funds Available	\$ 580,140,011	\$ 585,782,741	583,426,505	\$ (2,356,236)
Expenditures				
Administration	\$ 4,530,944	\$ 4,134,487	4,134,102	\$ 385
Customer Service	13,574,373	13,884,878	13,884,546	332
Homeowners Tax Relief Grants (HTRG)	428,290,501	428,290,501	428,290,501	0
Industry Regulation	5,156,656	6,092,832	6,090,174	2,658
Local Tax Officials Retirement and FICA	5,149,163	5,990,030	5,990,030	0
Revenue Processing	42,617,635	52,948,290	52,867,864	80,426
Salvage Inspection	1,704,133	1,469,728	1,469,507	221
State Board of Equalization	5,000	5,000	4,994	6
Tag and Title Registration	27,144,939	26,913,593	26,910,408	3,185
Tax Compliance	51,966,667	46,053,402	43,669,638	2,383,764
Total Expenditures	\$ 580,140,011	\$ 585,782,741	583,311,764	\$ 2,470,977
Excess of Funds Available over Expenditures			114,741	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			128,519	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(128,519)	
Adjustments				
Prior Period Adjustments (Net)			3,054,883	
Ending Fund Balance - June 30			\$ 3,169,624	
Analysis of Fund Balance				
Reserved				
Other Funds				
Unified Carrier Registration Collections			\$ 3,758,927	
Unreserved, Undesignated (Surplus/Deficit)				
Surplus Resulting from Current Year Activity			113,614	
Deficit (Net)			(702,917)	
Total Ending Fund Balance - June 30			\$ 3,169,624	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

REVENUE, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation						
State General Funds	\$ 4,155,944	\$ 3,702,544	\$ 3,702,544	\$ -	\$ 3,702,544	\$ 0
Other Funds	375,000	431,943	431,942	-	431,942	(1)
Total Administration	4,530,944	4,134,487	4,134,486	-	4,134,486	(1)
Customer Service						
State Appropriation						
State General Funds	11,464,238	10,173,656	10,173,656	-	10,173,656	0
Other Funds	2,110,135	3,711,222	3,711,222	-	3,711,222	0
Total Customer Service	13,574,373	13,884,878	13,884,878	-	13,884,878	0
Homeowners Tax Relief Grants (HTRG)						
State Appropriation						
State General Funds	428,290,501	428,290,501	428,290,501	-	428,290,501	0
Industry Regulation						
State Appropriation						
State General Funds	4,819,234	4,374,462	4,374,462	-	4,374,462	0
Tobacco Settlement Funds	150,000	150,000	150,000	-	150,000	0
Federal Funds						
Federal Funds Not Specifically Identified	187,422	487,863	487,862	-	487,862	(1)
Other Funds	-	1,080,507	1,080,505	-	1,080,505	(2)
Total Industry Regulation	5,156,656	6,092,832	6,092,829	-	6,092,829	(3)
Local Tax Officials Retirement and FICA						
State Appropriation						
State General Funds	5,149,163	5,990,030	5,990,030	-	5,990,030	0
Revenue Processing						
State Appropriation						
State General Funds	42,190,866	38,103,165	38,103,165	-	38,103,165	0
Federal Funds						
Federal Funds Not Specifically Identified	-	75,031	75,031	-	75,031	0
Other Funds	426,769	14,770,094	14,770,548	-	14,770,548	454
Total Revenue Processing	42,617,635	52,948,290	52,948,744	-	52,948,744	454
Salvage Inspection						
State Appropriation						
State General Funds	1,704,133	1,469,728	1,469,728	-	1,469,728	0
State Board of Equalization						
State Appropriation						
State General Funds	5,000	5,000	5,000	-	5,000	0
Tag and Title Registration						
State Appropriation						
State General Funds	23,449,239	20,392,848	20,392,848	-	20,392,848	0
Other Funds	3,695,700	6,520,745	1,691,912	4,828,833	6,520,745	0
Total Tag and Title Registration	27,144,939	26,913,593	22,084,760	4,828,833	26,913,593	0
Tax Compliance						
State Appropriation						
State General Funds	36,119,723	33,226,408	30,869,723	-	30,869,723	(2,356,685)
Federal Funds						
Federal Funds Not Specifically Identified	210,000	298,268	298,268	-	298,268	0
American Recovery and Reinvestment Act of 2009						
Federal Funds Not Specifically Identified	-	2,356,685	2,356,685	-	2,356,685	0
Other Funds	15,636,944	10,172,041	10,172,040	-	10,172,040	(1)
Total Tax Compliance	51,966,667	46,053,402	43,696,716	-	43,696,716	(2,356,686)
Program Not Identified						
State Appropriation						
State General Funds						
Federal Funds						
Federal Funds Not Specifically Identified						
Other Funds						
Total Program Not Identified						
Total Operating Activity	580,140,011	585,782,741	578,597,672	4,828,833	583,426,505	(2,356,236)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	128,519	128,519	-
Budget Unit Totals	\$ 580,140,011	\$ 585,782,741	\$ 578,597,672	\$ 4,957,352	\$ 583,555,024	\$ (2,356,236)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 3,702,180	\$ 364	\$ 364	\$ 870,138	\$ 870,502	\$ 870,502	\$ -	\$ 870,502
431,922	21	20	-	20	20	-	20
4,134,102	385	384	870,138	870,522	870,522	-	870,522
10,173,369	287	287	13,214	13,501	13,501	-	13,501
3,711,177	45	45	(69,919)	(69,874)	(69,874)	-	(69,874)
13,884,546	332	332	(56,705)	(56,373)	(56,373)	-	(56,373)
428,290,501	0	0	-	0	-	-	0
4,371,807	2,655	2,655	1,500	4,155	4,155	-	4,155
150,000	0	0	-	0	-	-	0
487,862	1	0	(853)	(853)	(853)	-	(853)
1,080,505	2	0	183,264	183,264	183,264	-	183,264
6,090,174	2,658	2,655	183,911	186,566	186,566	-	186,566
5,990,030	0	0	-	0	-	-	0
38,022,741	80,424	80,424	100,518	180,942	180,942	-	180,942
75,031	0	0	-	0	-	-	0
14,770,092	2	456	(222,331)	(221,875)	(221,875)	-	(221,875)
52,867,864	80,426	80,880	(121,813)	(40,933)	(40,933)	-	(40,933)
1,469,507	221	221	(67)	154	154	-	154
4,994	6	6	-	6	6	-	6
20,389,900	2,948	2,948	5,023	7,971	7,971	-	7,971
6,520,508	237	237	3,761,573	3,761,810	2,883	3,758,927	3,761,810
26,910,408	3,185	3,185	3,766,596	3,769,781	10,854	3,758,927	3,769,781
30,843,014	2,383,394	26,709	11,020	37,729	37,729	-	37,729
298,268	0	0	-	0	-	-	0
2,356,685	0	0	-	0	-	-	0
10,171,671	370	369	(72,840)	(72,471)	(72,471)	-	(72,471)
43,669,638	2,383,764	27,078	(61,820)	(34,742)	(34,742)	-	(34,742)
			(84,839,543)	(84,839,543)	(84,839,543)	-	(84,839,543)
			581,413	581,413	581,413	-	581,413
			82,732,773	82,732,773	82,732,773	-	82,732,773
			(1,525,357)	(1,525,357)	(1,525,357)	-	(1,525,357)
583,311,764	2,470,977	114,741	3,054,883	3,169,624	(589,303)	3,758,927	3,169,624
-	-	128,519	(128,519)	0	-	-	0
\$ 583,311,764	\$ 2,470,977	\$ 243,260	\$ 2,926,364	\$ 3,169,624	\$ (589,303)	\$ 3,758,927	\$ 3,169,624

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

SECRETARY OF STATE	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Funds Available				
State Appropriation				
State General Funds	\$ 40,504,390	\$ 34,668,433	\$ 34,042,098	\$ (626,335)
Federal Funds				
Federal Funds Not Specifically Identified	-	423,240	7,950,608	7,527,368
Other Funds	1,939,894	3,240,650	3,579,454	338,804
Total Funds Available	\$ 42,444,284	\$ 38,332,323	45,572,160	\$ 7,239,837
Expenditures				
Administration Services	\$ 8,579,605	\$ 6,798,912	6,035,199	\$ 763,713
Archives	6,896,086	6,382,527	6,370,481	12,046
Capitol Tours	168,558	159,922	94,869	65,053
Corporations	2,079,035	2,170,765	2,169,170	1,595
Elections	6,369,695	6,227,185	5,856,451	370,734
Professional Licensing Boards	8,905,732	8,169,577	7,637,720	531,857
Securities	1,912,983	1,771,425	1,738,626	32,799
Georgia Commission on the Holocaust	364,819	392,749	387,417	5,332
Georgia Drugs and Narcotics Agency	1,713,440	1,335,285	1,311,503	23,782
Real Estate Commission	3,671,540	3,425,416	3,338,628	86,788
State Ethics Commission	1,782,791	1,498,560	1,472,387	26,173
Total Expenditures	\$ 42,444,284	\$ 38,332,323	36,412,451	\$ 1,919,872
Excess of Funds Available over Expenditures			9,159,709	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			2,662,695	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(2,662,695)	
Adjustments				
Prior Period Adjustments (Net)			164,630	
Ending Fund Balance - June 30			\$ 9,324,339	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 7,504,413	
Other Reserves				
Archives Internship Program			50,624	
Donations				
Archives			21,729	
Flag Restoration			32,141	
Holocaust Commission			61,145	
National Film Preservation Foundation Grant			2,670	
Drugs and Narcotics Law Enforcement Grant			12,677	
Facility Rentals				
Capitol Education Center			47,374	
PLB Test Center			390	
GHRAB Records			2,485	
Humanities Council			2,462	
Investor Education			48	
Premier and KSU Elections Project			1	
Records Center Storage Program			166,910	
State Matching Funds for Federal Grants			311,907	
Unreserved, Undesignated (Surplus)			1,107,363	
Total Ending Fund Balance - June 30			\$ 9,324,339	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

SECRETARY OF STATE	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration Services						
State Appropriation	\$ 8,452,027.00	\$ 6,782,167	\$ 6,594,664	\$ -	\$ 6,594,664	\$ (187,503)
State General Funds	127,578	16,745	18,934	-	18,934	2,189
Other Funds						
Total Administration Services	8,579,605	6,798,912	6,613,598	-	6,613,598	(185,314)
Archives						
State Appropriation						
State General Funds	6,363,415	5,405,951	5,405,950	-	5,405,950	(1)
Federal Funds						
Federal Funds Not Specifically Identified	-	87,537	87,536	-	87,536	(1)
Other Funds	532,671	889,039	730,320	397,499	1,127,819	238,780
Total Archives	6,896,086	6,382,527	6,223,806	397,499	6,621,305	238,778
Capitol Tours						
State Appropriation						
State General Funds	168,558	159,922	144,366	-	144,366	(15,556)
Other Funds	-	-	-	47,374	47,374	47,374
Total Capitol Tours	168,558	159,922	144,366	47,374	191,740	31,818
Corporations						
State Appropriation						
State General Funds	1,339,523	1,188,265	1,188,265	-	1,188,265	0
Other Funds	739,512	982,500	982,500	-	982,500	0
Total Corporations	2,079,035	2,170,765	2,170,765	-	2,170,765	0
Elections						
State Appropriation						
State General Funds	6,029,562	5,836,994	5,836,993	-	5,836,993	(1)
Federal Funds						
Federal Funds Not Specifically Identified	-	326,000	6,158,719	1,597,940	7,756,659	7,430,659
Other Funds	340,133	64,191	64,191	1	64,192	1
Total Elections	6,369,695	6,227,185	12,059,903	1,597,941	13,657,844	7,430,659
Professional Licensing Boards						
State Appropriation						
State General Funds	8,755,732	7,495,208	7,189,323	-	7,189,323	(305,885)
Federal Funds						
Federal Funds Not Specifically Identified	-	-	-	3,791	3,791	3,791
Other Funds	150,000	674,369	674,369	390	674,759	390
Total Professional Licensing Boards	8,905,732	8,169,577	7,863,692	4,181	7,867,873	(301,704)
Securities						
State Appropriation						
State General Funds	1,862,983	1,513,361	1,513,361	-	1,513,361	0
Other Funds	50,000	258,064	258,064	48	258,112	48
Total Securities	1,912,983	1,771,425	1,771,425	48	1,771,473	48
Georgia Commission on the Holocaust						
State Appropriation						
State General Funds	364,819	309,385	304,115	-	304,115	(5,270)
Other Funds	-	83,364	103,316	41,192	144,508	61,144
Total Georgia Commission on the Holocaust	364,819	392,749	407,431	41,192	448,623	55,874
Georgia Drugs and Narcotics Agency						
State Appropriation						
State General Funds	1,713,440	1,301,681	1,278,824	-	1,278,824	(22,857)
Federal Funds						
Federal Funds Not Specifically Identified	-	9,703	89,710	12,912	102,622	92,919
Other Funds	-	23,901	1,425	11,352	12,777	(11,124)
Total Georgia Drugs and Narcotics Agency	1,713,440	1,335,285	1,369,959	24,264	1,394,223	58,938
Real Estate Commission						
State Appropriation						
State General Funds	3,671,540	3,182,182	3,117,925	-	3,117,925	(64,257)
Other Funds	-	243,234	243,235	-	243,235	1
Total Real Estate Commission	3,671,540	3,425,416	3,361,160	-	3,361,160	(64,256)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 6,021,952	\$ 760,215	\$ 572,712	\$ 42,233	\$ 614,945	\$ 614,945	\$ -	\$ 614,945
13,247	3,498	5,687	200	5,887	5,687	200	5,887
6,035,199	763,713	578,399	42,433	620,832	620,632	200	620,832
5,404,547	1,404	1,403	18,919	20,322	20,322	-	20,322
87,536	1	0	-	0	-	-	0
878,398	10,641	249,421	30,889	280,310	1,489	278,821	280,310
6,370,481	12,046	250,824	49,808	300,632	21,811	278,821	300,632
94,869	65,053	49,497	8	49,505	49,505	-	49,505
-	0	47,374	-	47,374	-	47,374	47,374
94,869	65,053	96,871	8	96,879	49,505	47,374	96,879
1,186,906	1,359	1,359	429	1,788	1,788	-	1,788
982,264	236	236	1,074	1,310	1,310	-	1,310
2,169,170	1,595	1,595	1,503	3,098	3,098	-	3,098
5,495,326	341,668	341,667	12,789	354,456	42,549	311,907	354,456
325,998	2	7,430,661	-	7,430,661	-	7,430,661	7,430,661
35,127	29,064	29,065	-	29,065	29,064	1	29,065
5,856,451	370,734	7,801,393	12,789	7,814,182	71,613	7,742,569	7,814,182
7,159,396	335,812	29,927	56,327	86,254	86,254	-	86,254
-	0	3,791	-	3,791	-	3,791	3,791
478,324	196,045	196,435	1,287	197,722	197,332	390	197,722
7,637,720	531,857	230,153	57,614	287,767	283,586	4,181	287,767
1,498,620	14,741	14,741	85	14,826	14,826	-	14,826
240,006	18,058	18,106	18	18,124	18,076	48	18,124
1,738,626	32,799	32,847	103	32,950	32,902	48	32,950
304,054	5,331	61	-	61	61	-	61
83,363	1	61,145	-	61,145	-	61,145	61,145
387,417	5,332	61,206	-	61,206	61	61,145	61,206
1,278,742	22,939	82	162	244	244	-	244
32,661	(22,958)	69,961	-	69,961	-	69,961	69,961
100	23,801	12,677	-	12,677	-	12,677	12,677
1,311,503	23,782	82,720	162	82,882	244	82,638	82,882
3,103,720	78,462	14,205	-	14,205	14,205	-	14,205
234,908	8,326	8,327	-	8,327	8,327	-	8,327
3,338,628	86,788	22,532	-	22,532	22,532	-	22,532

(continued)

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source (continued) Budget Fund For the Fiscal Year Ended June 30, 2009

	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
SECRETARY OF STATE						
State Ethics Commission						
State Appropriation						
State General Funds	1,782,791	1,493,317	1,468,312	-	1,468,312	(25,005)
Other Funds	-	5,243	5,244	-	5,244	1
Total State Ethics Commission	1,782,791	1,498,560	1,473,556	-	1,473,556	(25,004)
Total Operating Activity	42,444,284	38,332,323	43,459,661	2,112,499	45,572,160	7,239,837
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	2,662,695	2,662,695	-
Budget Unit Totals	\$ 42,444,284	\$ 38,332,323	\$ 43,459,661	\$ 4,775,194	\$ 48,234,855	\$ 7,239,837

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
1,467,256	26,061	1,056	210	1,266	1,266	-	1,266
5,131	112	113	-	113	113	-	113
1,472,387	26,173	1,169	210	1,379	1,379	-	1,379
36,412,451	1,919,872	9,159,709	164,630	9,324,339	1,107,363	8,216,976	9,324,339
-	-	2,662,695	(2,662,695)	0	-	-	0
\$ 36,412,451	\$ 1,919,872	\$ 11,822,404	\$ (2,498,065)	\$ 9,324,339	\$ 1,107,363	\$ 8,216,976	\$ 9,324,339

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>SOIL AND WATER CONSERVATION COMMISSION</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 3,572,839	\$ 2,946,901	\$ 2,885,816	\$ (61,085)
Federal Funds				
Federal Funds Not Specifically Identified	3,454,308	2,099,252	2,099,248	(4)
Other Funds	6,601,885	3,056,625	3,056,680	55
Total Funds Available	<u>\$ 13,629,032</u>	<u>\$ 8,102,778</u>	<u>8,041,744</u>	<u>\$ (61,034)</u>
Expenditures				
Administration	\$ 744,561	\$ 699,497	699,447	\$ 50
Conservation of Agricultural Water Supplies	8,829,978	3,915,771	3,904,099	11,672
Conservation of Soil and Water Resources	3,205,124	2,928,122	2,900,274	27,848
USDA Flood Control Watershed Structures	98,810	220,755	205,331	15,424
Water Resources and Land Use Planning	750,559	338,633	332,252	6,381
Total Expenditures	<u>\$ 13,629,032</u>	<u>\$ 8,102,778</u>	<u>8,041,403</u>	<u>\$ 61,375</u>
Excess of Funds Available over Expenditures			341	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			19,815	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(19,815)	
Adjustments				
Prior Period Adjustments (Net)			<u>25,953</u>	
Ending Fund Balance - June 30			<u>\$ 26,294</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			<u>\$ 26,294</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

SOIL AND WATER CONSERVATION COMMISSION	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation:						
State General Funds	\$ 744,561	\$ 699,497	\$ 699,497	\$ -	\$ 699,497	\$ 0
Conservation of Agricultural Water Supplies						
State Appropriation:						
State General Funds	322,300	401,672	390,047	-	390,047	(11,625)
Federal Funds						
Federal Funds Not Specifically Identified	3,131,804	1,707,796	1,707,793	-	1,707,793	(3)
Other Funds	5,375,874	1,806,303	1,806,302	-	1,806,302	(1)
Total Conservation of Agricultural Water Supplies	8,829,978	3,915,771	3,904,142	-	3,904,142	(11,629)
Conservation of Soil and Water Resources						
State Appropriation:						
State General Funds	1,656,609	1,490,559	1,462,834	-	1,462,834	(27,725)
Federal Funds						
Federal Funds Not Specifically Identified	322,504	187,241	187,240	-	187,240	(1)
Other Funds	1,226,011	1,250,322	1,250,378	-	1,250,378	56
Total Conservation of Soil and Water Resources	3,205,124	2,928,122	2,900,452	-	2,900,452	(27,670)
USDA Flood Control Watershed Structures						
State Appropriation:						
State General Funds	98,810	97,755	82,345	-	82,345	(15,410)
Federal Funds						
Federal Funds Not Specifically Identified	-	123,000	123,000	-	123,000	0
Total USDA Flood Control Watershed Structures	98,810	220,755	205,345	-	205,345	(15,410)
Water Resources and Land Use Planning						
State Appropriation:						
State General Funds	750,559	257,418	251,093	-	251,093	(6,325)
Federal Funds						
Federal Funds Not Specifically Identified	-	81,215	81,215	-	81,215	0
Total Water Resources and Land Use Planning	750,559	338,633	332,308	-	332,308	(6,325)
Total Operating Activity	13,629,032	8,102,778	8,041,744	-	8,041,744	(61,034)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	19,815	19,815	-
Budget Unit Totals	\$ 13,629,032	\$ 8,102,778	\$ 8,041,744	\$ 19,815	\$ 8,061,559	\$ (61,034)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 699,447	\$ 50	\$ 50	\$ 19	\$ 69	\$ 69	\$ -	\$ 69
390,004	11,668	43	162	205	205	-	205
1,707,793	3	0	-	0	-	-	0
1,806,302	1	0	-	0	-	-	0
3,904,099	11,672	43	162	205	205	-	205
1,462,716	27,843	118	772	890	890	-	890
187,240	1	0	-	0	-	-	0
1,250,318	4	60	-	60	60	-	60
2,900,274	27,848	178	772	950	950	-	950
82,331	15,424	14	25,000	25,014	25,014	-	25,014
123,000	0	0	-	0	-	-	0
205,331	15,424	14	25,000	25,014	25,014	-	25,014
251,037	6,381	56	-	56	56	-	56
81,215	0	0	-	0	-	-	0
332,252	6,381	56	-	56	56	-	56
8,041,403	61,375	341	25,953	26,294	26,294	-	26,294
-	-	19,815	(19,815)	0	-	-	0
\$ 8,041,403	\$ 61,375	\$ 20,156	\$ 6,138	\$ 26,294	\$ 26,294	\$ 0	\$ 26,294

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>STUDENT FINANCE COMMISSION, GEORGIA</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 31,553,893	\$ 28,857,755	\$ 28,335,636	\$ (522,119)
Lottery Funds	545,237,595	546,762,979	546,762,979	0
Federal Funds				
Federal Funds Not Specifically Identified	520,653	522,134	522,134	0
Other Funds	12,472,493	15,145,293	15,169,442	24,149
Total Funds Available	<u>\$ 589,784,634</u>	<u>\$ 591,288,161</u>	<u>590,790,191</u>	<u>\$ (497,970)</u>
Expenditures				
Accel	\$ 4,200,000	\$ 6,000,000	5,764,625	\$ 235,375
Engineer Scholarship	710,000	710,000	595,280	114,720
Georgia Military College Scholarship	1,228,708	1,228,708	944,892	283,816
Governor's Scholarship Program	2,029,200	1,329,200	1,329,200	0
Guaranteed Educational Loans	3,599,883	3,184,883	3,184,883	0
HERO Scholarship	918,000	798,000	798,000	0
HOPE Administration	5,988,608	8,428,264	8,428,264	0
HOPE GED	2,461,614	2,356,654	2,354,638	2,016
HOPE Grant	113,251,243	128,016,042	128,003,448	12,594
HOPE Scholarships - Private Schools	52,177,437	42,623,094	41,587,739	1,035,355
HOPE Scholarships - Public Schools	354,276,159	349,086,391	350,313,849	(1,227,458)
Law Enforcement Dependents Grant	50,911	50,911	50,911	0
Leveraging Educational Assistance Partnership Program (LEAP)	1,487,410	1,488,891	1,488,891	0
North Ga. Military Scholarship Grants	683,951	1,137,763	971,153	166,610
North Georgia ROTC Grants	507,479	535,146	535,146	0
Promise Scholarship	5,855,278	5,855,278	5,767,543	87,735
Public Memorial Safety Grant	255,850	255,850	254,150	1,700
Teacher Scholarship	5,332,698	5,332,698	5,103,346	229,352
Tuition Equalization Grants	33,966,295	32,101,574	31,758,148	343,426
Nonpublic Postsecondary Education Commission	803,910	768,814	757,151	11,663
Total Expenditures	<u>\$ 589,784,634</u>	<u>\$ 591,288,161</u>	<u>589,991,257</u>	<u>\$ 1,296,904</u>
Excess of Funds Available over Expenditures			798,934	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			20,187,381	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(20,187,381)	
Ending Fund Balance - June 30			<u>\$ 798,934</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)				
Regular			\$ 922	
Lottery for Education			798,012	
Total Ending Fund Balance - June 30			<u>\$ 798,934</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

STUDENT FINANCE COMMISSION, GEORGIA	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Accel						
State Appropriation						
Lottery Funds	\$ 4,200,000	\$ 6,000,000	\$ 6,000,000	\$ -	\$ 6,000,000	\$ 0
Engineer Scholarship						
State Appropriation						
Lottery Funds	710,000	710,000	710,000	-	710,000	0
Georgia Military College Scholarship						
State Appropriation						
Lottery Funds	1,228,708	1,228,708	1,228,708	-	1,228,708	0
Governor's Scholarship Program						
State Appropriation						
State General Funds	1,629,200	929,200	929,200	-	929,200	0
Other Funds	400,000	400,000	400,000	-	400,000	0
Total Governor's Scholarship Program	2,029,200	1,329,200	1,329,200	-	1,329,200	0
Guaranteed Educational Loans						
State Appropriation						
State General Funds	3,599,883	3,184,883	3,184,883	-	3,184,883	0
HERO Scholarship						
State Appropriation						
State General Funds	200,000	80,000	80,000	-	80,000	0
Other Funds	718,000	718,000	718,000	-	718,000	0
Total HERO Scholarship	918,000	798,000	798,000	-	798,000	0
HOPE Administration						
State Appropriation						
Lottery Funds	5,488,608	5,298,264	5,298,264	-	5,298,264	0
Other Funds	500,000	3,130,000	3,152,807	-	3,152,807	22,807
Total HOPE Administration	5,988,608	8,428,264	8,451,071	-	8,451,071	22,807
HOPE GED						
State Appropriation						
Lottery Funds	2,461,614	2,356,654	2,356,654	-	2,356,654	0
HOPE Grant						
State Appropriation						
Lottery Funds	113,251,243	128,016,042	128,016,042	-	128,016,042	0
HOPE Scholarships - Private Schools						
State Appropriation						
Lottery Funds	52,177,437	42,623,094	42,623,094	-	42,623,094	0
HOPE Scholarships - Public Schools						
State Appropriation						
Lottery Funds	354,276,159	349,086,391	349,086,391	-	349,086,391	0
Law Enforcement Dependents Grant						
State Appropriation						
State General Funds	50,911	50,911	50,911	-	50,911	0
Leveraging Educational Assistance Partnership Program (LEAP)						
State Appropriation						
State General Funds	766,757	766,757	766,757	-	766,757	0
Federal Funds						
Federal Funds Not Specifically Identified	520,653	522,134	522,134	-	522,134	0
Other Funds	200,000	200,000	200,000	-	200,000	0
Total Leveraging Educational Assistance Partnership Program (LEAP)	1,487,410	1,488,891	1,488,891	-	1,488,891	0
North Ga. Military Scholarship Grants						
State Appropriation						
State General Funds	683,951	1,137,763	971,153	-	971,153	(166,610)
North Georgia ROTC Grants						
State Appropriation						
State General Funds	507,479	535,146	535,146	-	535,146	0
Promise Scholarship						
State Appropriation						
Lottery Funds	5,855,278	5,855,278	5,855,278	-	5,855,278	0
Public Memorial Safety Grant						
State Appropriation						
Lottery Funds	255,850	255,850	255,850	-	255,850	0

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 5,764,625	\$ 235,375	\$ 235,375	\$ -	\$ 235,375	\$ 235,375	\$ -	\$ 235,375
595,280	114,720	114,720	-	114,720	114,720	-	114,720
944,892	283,816	283,816	-	283,816	283,816	-	283,816
929,200	0	0	-	0	-	-	0
400,000	0	0	-	0	-	-	0
1,329,200	0	0	-	0	-	-	0
3,184,883	0	0	-	0	-	-	0
80,000	0	0	-	0	-	-	0
718,000	0	0	-	0	-	-	0
798,000	0	0	-	0	-	-	0
5,298,264	0	0	-	0	-	-	0
3,130,000	0	22,807	-	22,807	22,807	-	22,807
8,428,264	0	22,807	-	22,807	22,807	-	22,807
2,354,638	2,016	2,016	-	2,016	2,016	-	2,016
128,003,448	12,594	12,594	-	12,594	12,594	-	12,594
41,587,739	1,035,355	1,035,355	-	1,035,355	1,035,355	-	1,035,355
350,313,849	(1,227,458)	(1,227,458)	-	(1,227,458)	(1,227,458)	-	(1,227,458)
50,911	0	0	-	0	-	-	0
766,757	0	0	-	0	-	-	0
522,134	0	0	-	0	-	-	0
200,000	0	0	-	0	-	-	0
1,488,891	0	0	-	0	-	-	0
971,153	166,610	0	-	0	-	-	0
535,146	0	0	-	0	-	-	0
5,767,543	87,735	87,735	-	87,735	87,735	-	87,735
254,150	1,700	1,700	-	1,700	1,700	-	1,700

(continued)

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2009

STUDENT FINANCE COMMISSION, GEORGIA	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Teacher Scholarship						
State Appropriation						
Lottery Funds	5,332,698	5,332,698	5,332,698	-	5,332,698	0
Tuition Equalization Grants						
State Appropriation						
State General Funds	23,311,802	21,447,081	21,103,655	-	21,103,655	(343,426)
Other Funds	10,654,493	10,654,493	10,654,493	-	10,654,493	0
Total Tuition Equalization Grants	33,966,295	32,101,574	31,758,148	-	31,758,148	(343,426)
Nonpublic Postsecondary Education Commission						
State Appropriation						
State General Funds	803,910	726,014	713,931	-	713,931	(12,083)
Other Funds	-	42,800	44,142	-	44,142	1,342
Total Nonpublic Postsecondary Education Commission	803,910	768,814	758,073	-	758,073	(10,741)
Total Operating Activity	589,784,634	591,288,161	590,790,191	-	590,790,191	(497,970)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	20,187,381	20,187,381	-
Budget Unit Totals	\$ 589,784,634	\$ 591,288,161	\$ 590,790,191	\$ 20,187,381	\$ 610,977,572	\$ (497,970)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
5,103,346	229,352	229,352	-	229,352	229,352	-	229,352
21,103,655	343,426	0	-	0	-	-	0
10,654,493	0	0	-	0	-	-	0
31,758,148	343,426	0	-	0	-	-	0
713,009	13,005	922	-	922	922	-	922
44,142	(1,342)	0	-	0	-	-	0
757,151	11,663	922	-	922	922	-	922
589,991,257	1,296,904	798,934	-	798,934	798,934	-	798,934
-	-	20,187,381	(20,187,381)	0	-	-	0
\$ 589,991,257	\$ 1,296,904	\$ 20,986,315	\$ (20,187,381)	\$ 798,934	\$ 798,934	\$ 0	\$ 798,934

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

TEACHERS' RETIREMENT SYSTEM	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Funds Available				
State Appropriation				
State General Funds	\$ 1,523,000	\$ 1,368,000	\$ 1,304,939	\$ (63,061)
Other Funds	26,185,825	26,685,277	24,216,186	(2,469,091)
Total Funds Available	\$ 27,708,825	\$ 28,053,277	25,521,125	\$ (2,532,152)
Expenditures				
Local/Floor COLA	\$ 1,523,000	\$ 1,368,000	1,304,939	\$ 63,061
System Administration	26,185,825	26,685,277	24,214,186	2,471,091
Total Expenditures	\$ 27,708,825	\$ 28,053,277	25,519,125	\$ 2,534,152
Excess of Funds Available over Expenditures			2,000	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			196,979	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(196,979)	
Ending Fund Balance - June 30			\$ 2,000	
Analysis of Fund Balance				
Reserved				
Other Reserves				
Administrative Costs of Retirement Plan			\$ 2,000	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

	Original	Final	Funds Available Compared to Budget			
<u>TEACHERS' RETIREMENT SYSTEM</u>	<u>Appropriation</u>	<u>Budget</u>	<u>Current Year</u>	<u>Prior Year</u>	<u>Total</u>	<u>Variance</u>
			<u>Revenues</u>	<u>Carry-Over</u>	<u>Funds Available</u>	<u>Positive (Negative)</u>
Local/Floor COLA						
State Appropriation						
State General Funds	\$ 1,523,000	\$ 1,368,000	\$ 1,304,939	\$ -	\$ 1,304,939	\$ (63,061)
System Administration						
Other Funds	26,185,825	26,685,277	24,214,186	2,000	24,216,186	(2,469,091)
Total Operating Activity	27,708,825	28,053,277	25,519,125	2,000	25,521,125	(2,532,152)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	196,979	196,979	-
Budget Unit Totals	\$ 27,708,825	\$ 28,053,277	\$ 25,519,125	\$ 198,979	\$ 25,718,104	\$ (2,532,152)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 1,304,939	\$ 63,061	\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ 0
24,214,186	2,471,091	2,000	-	2,000	-	2,000	2,000
25,519,125	2,534,152	2,000	-	2,000	-	2,000	2,000
-	-	196,979	(196,979)	0	-	-	0
<u>\$ 25,519,125</u>	<u>\$ 2,534,152</u>	<u>\$ 198,979</u>	<u>\$ (196,979)</u>	<u>\$ 2,000</u>	<u>\$ 0</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

TECHNICAL COLLEGE SYSTEM OF GEORGIA	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Funds Available				
State Appropriation				
State General Funds	\$ 370,975,007	\$ 319,433,711	\$ 314,571,239	\$ (4,862,472)
Federal Funds				
Federal Funds Not Specifically Identified	56,600,000	60,840,371	50,611,749	(10,228,622)
American Recovery and Reinvestment Act of 2009				
Federal Funds Not Specifically Identified	-	2,114,871	2,114,871	0
Other Funds	193,515,000	232,510,605	227,886,738	(4,623,867)
Total Funds Available	\$ 621,090,007	\$ 614,899,558	595,184,597	\$ (19,714,961)
Expenditures				
Administration	\$ 15,453,558	\$ 13,823,877	13,192,903	\$ 630,974
Adult Literacy	34,097,100	33,353,440	32,586,660	766,780
Economic Development (Quick Start)	26,794,604	24,671,709	22,410,478	2,261,231
Technical Education	544,744,745	543,050,532	510,566,111	32,484,421
Total Expenditures	\$ 621,090,007	\$ 614,899,558	578,756,152	\$ 36,143,406
Excess of Funds Available over Expenditures			16,428,445	
Beginning Fund Balance - July 1				
Prior Year Reserves Not Available for Expenditure				
Inventories			3,656,943	
Other Reserves			658,562	
Unreserved, Undesignated (Surplus)			723,915	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(723,915)	
Adjustments				
Prior Period Adjustments (Net)			(44,052)	
Increase in Inventories			733,748	
Increase in Other Reserves Not Available for Expenditure			126	
Other Adjustments (Net)			(779,857)	
Ending Fund Balance - June 30			\$ 20,653,915	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 156,409	
Inventories			4,390,691	
Other Reserves				
Bookstore			1,796,883	
Continuing Education			981,419	
Live Work Projects			2,067,992	
Local Grants and Contracts			140,946	
Prior Year Local Funds			1,527,876	
Sales and Services			2,808,483	
State Grants and Contracts			21,369	
Technology Fee			5,370,195	
Uncollectible Accounts			658,688	
Other			(65,070)	
Unreserved, Undesignated (Surplus)			798,034	
Total Ending Fund Balance - June 30			\$ 20,653,915	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

TECHNICAL COLLEGE SYSTEM OF GEORGIA	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation						
State General Funds	\$ 10,213,558	\$ 8,600,494	\$ 8,589,494	\$ -	\$ 8,589,494	\$ (11,000)
Federal Funds						
Federal Funds Not Specifically Identified	4,200,000	3,582,769	2,926,298	144,446	3,070,744	(512,025)
Other Funds	1,040,000	1,640,614	1,623,377	-	1,623,377	(17,237)
Total Administration	15,453,558	13,823,877	13,139,169	144,446	13,283,615	(540,262)
Adult Literacy						
State Appropriation						
State General Funds	16,297,100	14,162,328	14,161,328	-	14,161,328	(1,000)
Federal Funds						
Federal Funds Not Specifically Identified	15,200,000	15,461,188	15,011,862	-	15,011,862	(449,326)
Other Funds	2,600,000	3,729,924	3,138,246	7,947	3,146,193	(583,731)
Total Adult Literacy	34,097,100	33,353,440	32,311,436	7,947	32,319,383	(1,034,057)
Economic Development (Quick Start)						
State Appropriation						
State General Funds	16,719,604	14,671,794	14,671,794	-	14,671,794	0
Federal Funds						
Federal Funds Not Specifically Identified	200,000	649,339	209,750	-	209,750	(439,589)
Other Funds	9,875,000	9,350,576	7,341,796	1,278,658	8,620,454	(730,122)
Total Economic Development (Quick Start)	26,794,604	24,671,709	22,223,340	1,278,658	23,501,998	(1,169,711)
Technical Education						
State Appropriation						
State General Funds	327,744,745	281,999,095	277,148,623	-	277,148,623	(4,850,472)
Federal Funds						
Federal Funds Not Specifically Identified	37,000,000	41,147,075	32,189,555	129,838	32,319,393	(8,827,682)
American Recovery and Reinvestment Act of 2009						
Federal Funds Not Specifically Identified	-	2,114,871	2,114,871	-	2,114,871	0
Other Funds	180,000,000	217,789,491	193,501,595	20,995,119	214,496,714	(3,292,777)
Total Technical Education	544,744,745	543,050,532	504,954,644	21,124,957	526,079,601	(16,970,931)
Total Operating Activity	621,090,007	614,899,558	572,628,589	22,556,008	595,184,597	(19,714,961)
Prior Year Reserves Not Available for Expenditure						
Inventories	-	-	-	3,656,943	3,656,943	-
Other Reserves (Uncollectible Accounts)	-	-	-	658,562	658,562	-
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	723,915	723,915	-
Budget Unit Totals	\$ 621,090,007	\$ 614,899,558	\$ 572,628,589	\$ 27,595,428	\$ 600,224,017	\$ (19,714,961)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
\$ 8,587,119	\$ 13,375	\$ 2,375	\$ 18,112	\$ 2,393	\$ 22,880	\$ 22,880	\$ -	\$ 22,880
2,991,903	590,866	78,841	(111,972)	47,987	14,856	-	14,856	14,856
1,613,881	26,733	9,496	32,043	5,075	46,614	46,614	-	46,614
13,192,903	630,974	90,712	(61,817)	55,455	84,350	69,494	14,856	84,350
14,150,632	11,696	10,696	2,301	1	12,998	12,998	-	12,998
15,210,715	250,473	(198,853)	212,947	(2,675)	11,419	-	11,419	11,419
3,225,313	504,611	(79,120)	10,848	75,916	7,644	3,471	4,173	7,644
32,586,660	766,780	(267,277)	226,096	73,242	32,061	16,469	15,592	32,061
14,671,408	386	386	110,805	-	111,191	111,191	-	111,191
209,589	439,750	161	-	-	161	-	161	161
7,529,481	1,821,095	1,090,973	16,384	48,597	1,155,954	9,858	1,146,096	1,155,954
22,410,478	2,261,231	1,091,520	127,189	48,597	1,267,306	121,049	1,146,257	1,267,306
277,148,024	4,851,071	599	179,843	31	180,473	180,473	-	180,473
32,376,338	8,770,737	(56,945)	112,378	74,540	129,973	-	129,973	129,973
2,114,871	0	0	-	-	0	-	-	0
198,926,878	18,862,613	15,569,836	(627,741)	(1,031,722)	13,910,373	410,549	13,499,824	13,910,373
510,566,111	32,484,421	15,513,490	(335,520)	(957,151)	14,220,819	591,022	13,629,797	14,220,819
578,756,152	36,143,406	16,428,445	(44,052)	(779,857)	15,604,536	798,034	14,806,502	15,604,536
-	-	3,656,943	-	733,748	4,390,691	-	4,390,691	4,390,691
-	-	658,562	-	126	658,688	-	658,688	658,688
-	-	723,915	(723,915)	-	0	-	-	0
\$ 578,756,152	\$ 36,143,406	\$ 21,467,865	\$ (767,967)	\$ (45,983)	\$ 20,653,915	\$ 798,034	\$ 19,855,881	\$ 20,653,915

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>TRANSPORTATION, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 29,659,047	\$ 24,384,702	\$ 23,267,598	\$ (1,117,104)
State Motor Fuel Funds	826,557,516	840,809,092	840,809,092	0
State Funds - Prior Year Carry-Over				
State Motor Fuel Funds - Prior Year	-	335,429,366	-	(335,429,366)
Federal Funds				
Federal Highway Administration Highway Planning and Construction	1,242,517,438	1,155,032,607	980,671,865	(174,360,742)
Federal Funds Not Specifically Identified	26,500,000	188,185,403	149,002,782	(39,182,621)
American Recovery and Reinvestment Act of 2009				
Federal Highway Administration Highway Planning and Construction	-	126,134,259	59,280,130	(66,854,129)
Federal Funds Not Specifically Identified	-	91,821,767	9,984,000	(81,837,767)
Other Funds	7,417,336	418,615,169	424,323,919	5,708,750
Total Funds Available	<u>\$ 2,132,651,337</u>	<u>\$ 3,180,412,365</u>	<u>2,487,339,386</u>	<u>\$ (693,072,979)</u>
Expenditures				
Administration	\$ 80,216,933	\$ 92,854,204	84,988,466	\$ 7,865,738
Air Transportation	3,243,105	3,658,509	3,496,310	162,199
Airport Aid	22,955,457	49,413,865	44,740,046	4,673,819
Data Collection, Compliance and Reporting	12,998,346	16,440,287	8,605,423	7,834,864
Local Road Assistance	226,954,509	190,413,961	171,506,558	18,907,403
Payments to State Road and Tollway Authority	94,249,786	208,295,367	205,584,657	2,710,710
Ports and Waterways	1,528,887	5,814,793	5,738,024	76,769
Rail	391,886	3,058,442	2,854,816	203,626
State Highway System Construction and Improvement	1,250,057,775	1,970,128,874	1,540,734,403	429,394,471
State Highway System Maintenance	346,339,372	483,682,574	403,900,104	79,782,470
State Highway System Operations	66,188,427	93,993,673	87,940,624	6,053,049
Transit	27,526,854	62,657,816	40,731,390	21,926,426
Total Expenditures	<u>\$ 2,132,651,337</u>	<u>\$ 3,180,412,365</u>	<u>2,600,820,821</u>	<u>\$ 579,591,544</u>
Deficiency of Funds Available under Expenditures			(113,481,435)	
Beginning Fund Balance - July 1				
Prior Year Reserves Not Available for Expenditure				
Inventories			12,408,868	
Unreserved, Undesignated (Surplus)			3,543,778	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services				
Year Ended June 30, 2008			(3,543,778)	
Adjustments				
Prior Period Adjustments (Net)			515,135,818	
Decrease in Inventories			(980,647)	
Ending Fund Balance - June 30			<u>\$ 413,082,604</u>	
Analysis of Fund Balance				
Reserved				
Inventories			\$ 11,428,221	
Motor Fuel Tax Funds			393,344,786	
Other Reserves				
Roadside Enhancement and Beautification Fund			5,411,980	
Unreserved, Undesignated (Surplus)			<u>2,897,617</u>	
Total Ending Fund Balance - June 30			<u>\$ 413,082,604</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

TRANSPORTATION, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation						
State General Funds	\$ 638,837	\$ 388,109	\$ 200,122	\$ -	\$ 200,122	\$ (187,987)
State Motor Fuel Funds	67,839,303	46,434,722	68,940,347	-	68,940,347	22,505,625
State Funds - Prior Year Carry-Over						
State Motor Fuel Funds - Prior Year	-	29,160,531	-	-	0	(29,160,531)
Federal Funds						
Federal Highway Administration Highway Planning and Construction	10,839,823	11,119,823	11,117,718	-	11,117,718	(2,105)
Federal Funds Not Specifically Identified	-	-	-	-	0	0
American Recovery and Reinvestment Act of 2009						
Federal Highway Administration Highway Planning and Construction	-	-	2,105	-	2,105	2,105
Other Funds	898,970	5,751,019	13,774,883	5,257,434	19,032,317	13,281,298
Total Administration	80,216,933	92,854,204	94,035,175	5,257,434	99,292,609	6,438,405
Air Transportation						
State Appropriation						
State General Funds	2,310,310	2,167,444	1,812,444	-	1,812,444	(355,000)
Federal Funds						
Federal Funds Not Specifically Identified	-	-	-	-	0	0
Other Funds	932,795	1,491,065	1,818,180	-	1,818,180	327,115
Total Air Transportation	3,243,105	3,658,509	3,630,624	-	3,630,624	(27,885)
Airport Aid						
State Appropriation						
State General Funds	16,455,457	13,043,415	-	-	0	(13,043,415)
Federal Funds						
Federal Funds Not Specifically Identified	6,500,000	26,386,450	9,423,311	-	9,423,311	(16,963,139)
American Recovery and Reinvestment Act of 2009						
Federal Funds Not Specifically Identified	-	9,984,000	9,984,000	-	9,984,000	0
Other Funds	-	-	228,269	-	228,269	228,269
Total Airport Aid	22,955,457	49,413,865	19,635,580	-	19,635,580	(29,778,285)
Data Collection, Compliance and Reporting						
State Appropriation						
State General Funds	901,055	1,072,714	956,765	-	956,765	(115,949)
State Motor Fuel Funds	3,764,777	1,072,557	3,829,692	-	3,829,692	2,757,135
State Funds - Prior Year Carry-Over						
State Motor Fuel Funds - Prior Year	-	999,925	-	-	0	(999,925)
Federal Funds						
Federal Highway Administration Highway Planning and Construction	8,270,257	8,270,257	8,002,850	-	8,002,850	(267,407)
Federal Funds Not Specifically Identified	-	4,962,577	759,534	-	759,534	(4,203,043)
American Recovery and Reinvestment Act of 2009						
Federal Highway Administration Highway Planning and Construction	-	-	389	-	389	389
Other Funds	62,257	62,257	153,619	-	153,619	91,362
Total Data Collection, Compliance and Reporting	12,998,346	16,440,287	13,702,849	-	13,702,849	(2,737,438)
Local Road Assistance						
State Appropriation						
State Motor Fuel Funds	156,700,606	99,354,042	159,405,359	-	159,405,359	60,051,317
State Funds - Prior Year Carry-Over						
State Motor Fuel Funds - Prior Year	-	20,806,016	-	-	0	(20,806,016)
Federal Funds						
Federal Highway Administration Highway Planning and Construction	69,658,670	69,658,670	67,037,499	-	67,037,499	(2,621,171)
American Recovery and Reinvestment Act of 2009						
Federal Highway Administration Highway Planning and Construction	-	-	368,553	-	368,553	368,553
Other Funds	595,233	595,233	2,960,751	-	2,960,751	2,365,518
Total Local Road Assistance	226,954,509	190,413,961	229,772,162	-	229,772,162	39,358,201
Payments to State Road and Tollway Authority						
State Appropriation						
State Motor Fuel Funds	94,249,786	106,630,353	95,874,849	-	95,874,849	(10,755,504)
Federal Funds						
Federal Funds Not Specifically Identified	-	101,665,014	97,295,042	-	97,295,042	(4,369,972)
Total Payments to State Road and Tollway Authority	94,249,786	208,295,367	193,169,891	-	193,169,891	(15,125,476)
Ports and Waterways						
State Appropriation						
State General Funds	1,528,887	839,793	14,128,391	-	14,128,391	13,288,598
Other Funds	-	4,975,000	-	-	0	(4,975,000)
Total Ports and Waterways	1,528,887	5,814,793	14,128,391	-	14,128,391	8,313,598

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
\$ 251,284	\$ 136,825	\$ (51,162)	\$ -	\$ -	\$ (51,162)	\$ (51,162)	\$ -	\$ (51,162)
75,595,253	(29,160,531)	(6,654,906)	40,268,238	-	33,613,332	-	33,613,332	33,613,332
-	29,160,531	0	29,160,531	-	29,160,531	-	29,160,531	29,160,531
46,056,843	(34,937,020)	(34,939,125)	93,382,820	-	58,443,695	-	58,443,695	58,443,695
150	(150)	(150)	-	-	(150)	-	(150)	(150)
2,105	(2,105)	0	-	-	0	-	-	0
(36,917,169)	42,668,188	55,949,486	(127,981,021)	-	(72,031,535)	51,162	(72,082,697)	(72,031,535)
84,988,466	7,865,738	14,304,143	34,830,568	-	49,134,711	-	49,134,711	49,134,711
2,153,053	14,391	(340,609)	23,994	-	(316,615)	(316,615)	-	(316,615)
396	(396)	(396)	-	-	(396)	-	(396)	(396)
1,342,861	148,204	475,319	(474,875)	-	444	-	444	444
3,496,310	162,199	134,314	(450,881)	-	(316,567)	(316,615)	48	(316,567)
12,485,564	557,851	(12,485,564)	(72,133)	-	(12,557,697)	(12,557,697)	-	(12,557,697)
22,270,482	4,115,968	(12,847,171)	187,297	-	(12,659,874)	-	(12,659,874)	(12,659,874)
9,984,000	0	0	-	-	0	-	-	0
-	0	228,269	-	-	228,269	-	228,269	228,269
44,740,046	4,673,819	(25,104,466)	115,164	-	(24,989,302)	(12,557,697)	(12,431,605)	(24,989,302)
979,517	93,197	(22,752)	-	-	(22,752)	(22,752)	-	(22,752)
2,072,481	(999,924)	1,757,211	200,949	-	1,958,160	-	1,958,160	1,958,160
-	999,925	0	999,925	-	999,925	-	999,925	999,925
4,863,795	3,406,462	3,139,055	832,755	-	3,971,810	-	3,971,810	3,971,810
180,682	4,781,895	578,852	-	-	578,852	-	578,852	578,852
389	(389)	0	-	-	0	-	-	0
508,559	(446,302)	(354,940)	8,634	-	(346,306)	-	(346,306)	(346,306)
8,605,423	7,834,864	5,097,426	2,042,263	-	7,139,689	(22,752)	7,162,441	7,139,689
120,160,058	(20,806,016)	39,245,301	14,084,089	-	53,329,390	-	53,329,390	53,329,390
-	20,806,016	0	20,806,016	-	20,806,016	-	20,806,016	20,806,016
37,990,885	31,667,785	29,046,614	31,938,763	-	60,985,377	-	60,985,377	60,985,377
368,553	(368,553)	0	-	-	0	-	-	0
12,987,062	(12,391,829)	(10,026,311)	(7,401,227)	-	(17,427,538)	-	(17,427,538)	(17,427,538)
171,506,558	18,907,403	58,265,604	59,427,641	-	117,693,245	-	117,693,245	117,693,245
104,203,116	2,427,237	(8,328,267)	-	-	(8,328,267)	-	(8,328,267)	(8,328,267)
101,381,541	283,473	(4,086,499)	-	-	(4,086,499)	-	(4,086,499)	(4,086,499)
205,584,657	2,710,710	(12,414,766)	-	-	(12,414,766)	-	(12,414,766)	(12,414,766)
763,024	76,769	13,365,367	-	-	13,365,367	13,365,367	-	13,365,367
4,975,000	0	(4,975,000)	-	-	(4,975,000)	-	(4,975,000)	(4,975,000)
5,738,024	76,769	8,390,367	-	-	8,390,367	13,365,367	(4,975,000)	8,390,367
(continued)								

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source (continued) Budget Fund For the Fiscal Year Ended June 30, 2009

TRANSPORTATION, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Rail						
State Appropriation						
State General Funds	303,647	259,408	238,212	-	238,212	(21,196)
Federal Funds						
Federal Funds Not Specifically Identified	-	-	1,153,887	-	1,153,887	1,153,887
Other Funds	88,239	2,799,034	161,470	-	161,470	(2,637,564)
Total Rail	391,886	3,058,442	1,553,569	-	1,553,569	(1,504,873)
State Highway System Construction and Improvement						
State Appropriation						
State Motor Fuel Funds	284,919,481	397,714,327	289,832,299	-	289,832,299	(107,882,028)
State Funds - Prior Year Carry-Over						
State Motor Fuel Funds - Prior Year	-	235,575,215	-	-	0	(235,575,215)
Federal Funds						
Federal Highway Administration Highway Planning and Construction	964,973,294	877,208,463	711,844,607	-	711,844,607	(165,363,856)
Federal Funds Not Specifically Identified	-	25,000	-	-	0	(25,000)
American Recovery and Reinvestment Act of 2009						
Federal Highway Administration Highway Planning and Construction	-	81,837,767	58,907,209	-	58,907,209	(22,930,558)
Other Funds	165,000	377,768,102	379,094,501	-	379,094,501	1,326,399
Total State Highway System Construction and Improvement	1,250,057,775	1,970,128,874	1,439,678,616	-	1,439,678,616	(530,450,258)
State Highway System Maintenance						
State Appropriation						
State Motor Fuel Funds	192,591,918	182,106,870	195,955,075	-	195,955,075	13,848,205
State Funds - Prior Year Carry-Over						
State Motor Fuel Funds - Prior Year	-	30,679,398	-	-	0	(30,679,398)
Federal Funds						
Federal Highway Administration Highway Planning and Construction	153,104,852	153,104,852	148,152,574	-	148,152,574	(4,952,278)
American Recovery and Reinvestment Act of 2009						
Federal Highway Administration Highway Planning and Construction	-	110,713,026	1,404	-	1,404	(110,711,622)
Other Funds	642,602	7,078,428	1,694,248	-	1,694,248	(5,384,180)
Total State Highway System Maintenance	346,339,372	483,682,574	345,803,301	-	345,803,301	(137,879,273)
State Highway System Operations						
State Appropriation						
State Motor Fuel Funds	26,491,645	7,496,221	26,971,471	-	26,971,471	19,475,250
State Funds - Prior Year Carry-Over						
State Motor Fuel Funds - Prior Year	-	18,208,281	-	-	0	(18,208,281)
Federal Funds						
Federal Highway Administration Highway Planning and Construction	35,670,542	35,670,542	34,516,617	-	34,516,617	(1,153,925)
Federal Funds Not Specifically Identified	-	-	100,264	-	100,264	100,264
American Recovery and Reinvestment Act of 2009						
Federal Highway Administration Highway Planning and Construction	-	15,421,233	470	-	470	(15,420,763)
Other Funds	4,026,240	17,197,396	17,975,437	-	17,975,437	778,041
Total State Highway System Operations	66,188,427	93,993,673	79,564,259	-	79,564,259	(14,429,414)
Transit						
State Appropriation						
State General Funds	7,520,854	6,613,819	5,931,664	-	5,931,664	(682,155)
Federal Funds						
Federal Highway Administration Highway Planning and Construction	-	-	-	-	0	0
Federal Funds Not Specifically Identified	20,000,000	55,146,362	40,270,744	-	40,270,744	(14,875,618)
Other Funds	6,000	897,635	1,205,127	-	1,205,127	307,492
Total Transit	27,526,854	62,657,816	47,407,535	-	47,407,535	(15,250,281)
Program Not Identified						
State Appropriation						
State General Funds						
State Motor Fuel Funds						
Federal Funds						
Federal Highway Administration Highway Planning & Construction						
Federal Funds Not Specifically Identified						
Other Funds						
Total Program Not Identified						
Total Operating Activity	2,132,651,337	3,180,412,365	2,482,081,952	5,257,434	2,487,339,386	(693,072,979)
Prior Year Reserves Not Available for Expenditure						
Inventories	-	-	-	12,408,868	12,408,868	-
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	3,543,778	3,543,778	-
Budget Unit Totals	\$ 2,132,651,337	\$ 3,180,412,365	\$ 2,482,081,952	\$ 21,210,080	\$ 2,503,292,032	\$ (693,072,979)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
248,552	10,856	(10,340)	-	-	(10,340)	(10,340)	-	(10,340)
2,490	(2,490)	1,151,397	-	-	1,151,397	-	1,151,397	1,151,397
2,603,774	195,260	(2,442,304)	1,499,726	-	(942,578)	-	(942,578)	(942,578)
2,854,816	203,626	(1,301,247)	1,499,726	-	198,479	(10,340)	208,819	198,479
633,289,542	(235,575,215)	(343,457,243)	(18,888,856)	-	(362,346,099)	-	(362,346,099)	(362,346,099)
-	235,575,215	0	235,575,215	-	235,575,215	-	235,575,215	235,575,215
475,505,020	401,703,443	236,339,587	(95,995,765)	-	140,343,822	-	140,343,822	140,343,822
71	24,929	(71)	-	-	(71)	-	(71)	(71)
58,907,209	22,930,558	0	-	-	0	-	-	0
373,032,561	4,735,541	6,061,940	392,554,101	-	398,616,041	-	398,616,041	398,616,041
1,540,734,403	429,394,471	(101,055,787)	513,244,695	-	412,188,908	-	412,188,908	412,188,908
212,786,268	(30,679,398)	(16,831,193)	(5,685,387)	-	(22,516,580)	-	(22,516,580)	(22,516,580)
-	30,679,398	0	30,679,398	-	30,679,398	-	30,679,398	30,679,398
164,441,939	(11,337,087)	(16,289,365)	(10,852,938)	-	(27,142,303)	-	(27,142,303)	(27,142,303)
1,404	110,711,622	0	-	-	0	-	-	0
26,670,493	(19,592,065)	(24,976,245)	1,414,586	-	(23,561,659)	-	(23,561,659)	(23,561,659)
403,900,104	79,782,470	(58,096,803)	15,555,659	-	(42,541,144)	-	(42,541,144)	(42,541,144)
25,704,502	(18,208,281)	1,266,969	(2,563,747)	-	(1,296,778)	-	(1,296,778)	(1,296,778)
-	18,208,281	0	18,208,281	-	18,208,281	-	18,208,281	18,208,281
47,386,802	(11,716,260)	(12,870,185)	(4,402,490)	-	(17,272,675)	-	(17,272,675)	(17,272,675)
410,397	(410,397)	(310,133)	333,536	-	23,403	-	23,403	23,403
470	15,420,763	0	-	-	0	-	-	0
14,438,453	2,758,943	3,536,984	25,421,563	-	28,958,547	-	28,958,547	28,958,547
87,940,624	6,053,049	(8,376,365)	36,997,143	-	28,620,778	-	28,620,778	28,620,778
6,269,386	344,433	(337,722)	81,843	-	(255,879)	(255,879)	-	(255,879)
-	0	0	273,406	-	273,406	-	273,406	273,406
34,075,613	21,070,749	6,195,131	1,190,532	-	7,385,663	-	7,385,663	7,385,663
386,391	511,244	818,736	34,639	-	853,375	-	853,375	853,375
40,731,390	21,926,426	6,676,145	1,580,420	-	8,256,565	(255,879)	8,512,444	8,256,565
			2,695,533	-	2,695,533	2,695,533	-	2,695,533
			363,502,262	-	363,502,262	-	363,502,262	363,502,262
			(212,669,020)	-	(212,669,020)	-	(212,669,020)	(212,669,020)
			673,563	-	673,563	-	673,563	673,563
			(303,908,918)	-	(303,908,918)	-	(303,908,918)	(303,908,918)
			(149,706,580)	-	(149,706,580)	2,695,533	(152,402,113)	(149,706,580)
2,600,820,821	579,591,544	(113,481,435)	515,135,818	-	401,654,383	2,897,617	398,756,766	401,654,383
-	-	12,408,868	-	(980,647)	11,428,221	-	11,428,221	11,428,221
-	-	3,543,778	(3,543,778)	-	0	-	-	0
\$ 2,600,820,821	\$ 579,591,544	\$ (97,528,789)	\$ 511,592,040	\$ (980,647)	\$ 413,082,604	\$ 2,897,617	\$ 410,184,987	\$ 413,082,604

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>VETERANS SERVICE, DEPARTMENT OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 25,701,669	\$ 22,807,280	\$ 22,356,008	\$ (451,272)
Federal Funds				
Federal Funds Not Specifically Identified	22,561,534	17,381,815	15,888,788	(1,493,027)
Total Funds Available	<u>\$ 48,263,203</u>	<u>\$ 40,189,095</u>	<u>38,244,796</u>	<u>\$ (1,944,299)</u>
Expenditures				
Administration	\$ 850,660	\$ 1,194,904	1,157,749	\$ 37,155
Georgia Veterans Memorial Cemetery	7,047,656	622,242	607,200	15,042
Georgia War Veterans Nursing Home - Augusta	11,950,582	10,258,401	10,096,834	161,567
Georgia War Veterans Nursing Home - Milledgeville	21,161,872	18,932,971	18,643,148	289,823
Veterans Benefits	7,252,433	9,180,577	8,038,271	1,142,306
Total Expenditures	<u>\$ 48,263,203</u>	<u>\$ 40,189,095</u>	<u>38,543,202</u>	<u>\$ 1,645,893</u>
Deficiency of Funds Available under Expenditures			(298,406)	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			0	
Adjustments				
Prior Period Adjustments (Net)			7,026	
Ending Fund Balance - June 30			<u>\$ (291,380)</u>	
Analysis of Fund Balance				
Reserved				
Federal Financial Assistance			\$ 102,005	
Unreserved, Undesignated (Surplus/Deficit)				
Surplus Resulting from Prior Period Adjustments (Net)			3,452	
Deficit			(396,837)	
Total Ending Fund Balance - June 30			<u>\$ (291,380)</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

VETERANS SERVICE, DEPARTMENT OF	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation						
State General Funds	\$ 850,660	\$ 1,194,904	\$ 1,194,904	\$ -	\$ 1,194,904	\$ 0
Georgia Veterans Memorial Cemetery						
State Appropriation						
State General Funds	570,702	536,459	536,459	-	536,459	0
Federal Funds						
Federal Funds Not Specifically Identified	6,476,954	85,783	85,783	-	85,783	0
Total Georgia Veterans Memorial Cemetery	7,047,656	622,242	622,242	-	622,242	0
Georgia War Veterans Nursing Home - Augusta						
State Appropriation						
State General Funds	6,129,026	5,755,916	5,594,349	-	5,594,349	(161,567)
Federal Funds						
Federal Funds Not Specifically Identified	5,821,556	4,502,485	4,502,485	-	4,502,485	0
Total Georgia War Veterans Nursing Home - Augusta	11,950,582	10,258,401	10,096,834	-	10,096,834	(161,567)
Georgia War Veterans Nursing Home - Milledgeville						
State Appropriation						
State General Funds	11,502,288	10,152,570	9,862,865	-	9,862,865	(289,705)
Federal Funds						
Federal Funds Not Specifically Identified	9,659,584	8,780,401	8,780,400	-	8,780,400	(1)
Total Georgia War Veterans Nursing Home - Milledgeville	21,161,872	18,932,971	18,643,265	-	18,643,265	(289,706)
Veterans Benefits						
State Appropriation						
State General Funds	6,648,993	5,167,431	5,167,431	-	5,167,431	0
Federal Funds						
Federal Funds Not Specifically Identified	603,440	4,013,146	2,520,120	-	2,520,120	(1,493,026)
Total Veterans Benefits	7,252,433	9,180,577	7,687,551	-	7,687,551	(1,493,026)
Total Operating Activity	48,263,203	40,189,095	38,244,796	-	38,244,796	(1,944,299)
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	-	0	-
Budget Unit Totals	\$ 48,263,203	\$ 40,189,095	\$ 38,244,796	\$ 0	\$ 38,244,796	\$ (1,944,299)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 1,157,749	\$ 37,155	\$ 37,155	\$ (1,919)	\$ 35,236	\$ 35,236	\$ -	\$ 35,236
522,477	13,982	13,982	-	13,982	13,982	-	13,982
84,723	1,060	1,060	(267)	793	-	793	793
607,200	15,042	15,042	(267)	14,775	13,982	793	14,775
5,594,349	161,567	0	-	0	-	-	0
4,502,485	0	0	-	0	-	-	0
10,096,834	161,567	0	-	0	-	-	0
9,862,748	289,822	117	-	117	117	-	117
8,780,400	1	0	-	0	-	-	0
18,643,148	289,823	117	-	117	117	-	117
5,066,259	101,172	101,172	5,371	106,543	106,543	-	106,543
2,972,012	1,041,134	(451,892)	3,841	(448,051)	(549,263)	101,212	(448,051)
8,038,271	1,142,306	(350,720)	9,212	(341,508)	(442,720)	101,212	(341,508)
38,543,202	1,645,893	(298,406)	7,026	(291,380)	(393,385)	102,005	(291,380)
-	-	0	-	0	-	-	0
\$ 38,543,202	\$ 1,645,893	\$ (298,406)	\$ 7,026	\$ (291,380)	\$ (393,385)	\$ 102,005	\$ (291,380)

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>WORKERS' COMPENSATION, STATE BOARD OF</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Appropriation				
State General Funds	\$ 17,720,194	\$ 18,613,644	\$ 18,613,644	\$ 0
Other Funds	200,000	524,995	524,995	0
Total Funds Available	<u>\$ 17,920,194</u>	<u>\$ 19,138,639</u>	<u>19,138,639</u>	<u>\$ 0</u>
Expenditures				
Administration	\$ 6,529,141	\$ 8,541,209	4,878,889	\$ 3,662,320
Administer the Workers' Comp Laws	11,391,053	10,597,430	10,588,986	8,444
Total Expenditures	<u>\$ 17,920,194</u>	<u>\$ 19,138,639</u>	<u>15,467,875</u>	<u>\$ 3,670,764</u>
Excess of Funds Available over Expenditures			3,670,764	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			14,496	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(14,496)	
Early Return of Excess Funds to Office of Treasury and Fiscal Services Year Ended June 30, 2009			(3,657,010)	
Adjustments				
Prior Period Adjustments (Net)			774	
Ending Fund Balance - June 30			<u>\$ 14,528</u>	
Analysis of Fund Balance				
Unreserved, Undesignated (Surplus)			<u>\$ 14,528</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

<u>WORKERS' COMPENSATION, STATE BOARD OF</u>	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Administration						
State Appropriation	\$ 6,504,141	\$ 8,191,214	\$ 8,191,214	\$ -	\$ 8,191,214	\$ 0
State General Funds	25,000	349,995	349,995	-	349,995	0
Other Funds						
Total Administration	6,529,141	8,541,209	8,541,209	-	8,541,209	0
Administer the Workers' Comp Laws						
State Appropriation						
State General Funds	11,216,053	10,422,430	10,422,430	-	10,422,430	0
Other Funds	175,000	175,000	175,000	-	175,000	0
Total Administer the Workers' Comp Laws	11,391,053	10,597,430	10,597,430	-	10,597,430	0
Total Operating Activity	17,920,194	19,138,639	19,138,639	-	19,138,639	0
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	14,496	14,496	-
Budget Unit Totals	\$ 17,920,194	\$ 19,138,639	\$ 19,138,639	\$ 14,496	\$ 19,153,135	\$ -

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
\$ 4,533,072	\$ 3,658,142	\$ 3,658,142	\$ 2,858	\$ (3,657,010)	\$ 3,990	\$ 3,990	\$ -	\$ 3,990
345,817	4,178	4,178	(2,084)	-	2,094	2,094	-	2,094
4,878,889	3,662,320	3,662,320	774	(3,657,010)	6,084	6,084	-	6,084
10,421,762	668	668	-	-	668	668	-	668
167,224	7,776	7,776	-	-	7,776	7,776	-	7,776
10,588,986	8,444	8,444	-	-	8,444	8,444	-	8,444
15,467,875	3,670,764	3,670,764	774	(3,657,010)	14,528	14,528	-	14,528
-	-	14,496	(14,496)	-	0	-	-	0
\$ 15,467,875	\$ 3,670,764	\$ 3,685,260	\$ (13,722)	\$ (3,657,010)	\$ 14,528	\$ 14,528	\$ 0	\$ 14,528

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

GENERAL OBLIGATION DEBT SINKING FUND	Original Appropriation	Final Budget	Actual	Variance Positive (Negative)
Funds Available				
State Appropriation				
State General Funds	\$ 794,073,670	\$ 783,269,578	\$ 749,269,578	\$ (34,000,000)
State Motor Fuel Funds	215,601,343	186,720,776	186,720,776	0
State Funds - Prior Year Carry-Over				
State General Funds - Prior Year	-	-	143,897,012	143,897,012
State Motor Fuel Funds - Prior Year	-	-	25,971,439	25,971,439
Total Funds Available	\$ 1,009,675,013	\$ 969,990,354	1,105,858,805	\$ 135,868,451
Expenditures				
G O Bonds Issued	\$ 903,133,634	\$ 926,808,666	947,363,244	\$ (20,554,578)
G O Bonds New	106,541,379	43,181,688	56,198,071	(13,016,383)
Total Expenditures	\$ 1,009,675,013	\$ 969,990,354	1,003,561,315	\$ (33,570,961)
Excess of Funds Available over Expenditures			102,297,490	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			162,054	
Unreserved, Undesignated Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services Year Ended June 30, 2008			(162,054)	
Ending Fund Balance - June 30			\$ 102,297,490	
Analysis of Fund Balance				
Reserved				
Debt Service			\$ 87,384,397	
Unissued Debt			14,895,413	
Unreserved, Undesignated (Surplus)			17,680	
Total Ending Fund Balance - June 30			\$ 102,297,490	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

<u>GENERAL OBLIGATION DEBT SINKING FUND</u>	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
G O Bonds Issued						
State Appropriation						
State General Funds	\$ 708,070,991	\$ 740,984,590	\$ 706,984,590	\$ -	\$ 706,984,590	\$ (34,000,000)
State Motor Fuel Funds	195,062,643	185,824,076	185,824,076	-	185,824,076	0
State Funds - Prior Year Carry-Over						
State General Funds - Prior Year	-	-	-	99,277,341	99,277,341	99,277,341
State Motor Fuel Funds - Prior Year	-	-	-	19,991,339	19,991,339	19,991,339
Total G O Bonds Issued	903,133,634	926,808,666	892,808,666	119,268,680	1,012,077,346	85,268,680
G O Bonds New						
State Appropriation						
State General Funds	86,002,679	42,284,988	42,284,988	-	42,284,988	0
State Motor Fuel Funds	20,538,700	896,700	896,700	-	896,700	0
State Funds - Prior Year Carry-Over						
State General Funds - Prior Year	-	-	-	44,619,671	44,619,671	44,619,671
State Motor Fuel Funds - Prior Year	-	-	-	5,980,100	5,980,100	5,980,100
Total G O Bonds New	106,541,379	43,181,688	43,181,688	50,599,771	93,781,459	50,599,771
Total Operating Activity	1,009,675,013	969,990,354	935,990,354	169,868,451	1,105,858,805	135,868,451
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	162,054	162,054	-
Budget Unit Totals	\$ 1,009,675,013	\$ 969,990,354	\$ 935,990,354	\$ 170,030,505	\$ 1,106,020,859	\$ 135,868,451

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Other Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)					Surplus	Reserved	Total
\$ 663,801,854	\$ 77,182,736	\$ 43,182,736	\$ -	\$ 22,670,295	\$ 65,853,031	\$ -	\$ 65,853,031	\$ 65,853,031
164,292,710	21,531,366	21,531,366	-	-	21,531,366	-	21,531,366	21,531,366
99,277,341	(99,277,341)	0	-	-	0	-	-	0
19,991,339	(19,991,339)	0	-	-	0	-	-	0
947,363,244	(20,554,578)	64,714,102	-	22,670,295	87,384,397	-	87,384,397	87,384,397
15,513,484	26,771,504	26,771,504	-	(22,670,295)	4,101,209	-	4,101,209	4,101,209
-	896,700	896,700	-	-	896,700	-	896,700	896,700
34,704,487	(34,704,487)	9,915,184	-	-	9,915,184	17,680	9,897,504	9,915,184
5,980,100	(5,980,100)	0	-	-	0	-	-	0
56,198,071	(13,016,383)	37,583,388	-	(22,670,295)	14,913,093	17,680	14,895,413	14,913,093
1,003,561,315	(33,570,961)	102,297,490	-	-	102,297,490	17,680	102,279,810	102,297,490
-	-	162,054	(162,054)	-	0	-	-	0
\$ 1,003,561,315	\$ (33,570,961)	\$ 102,459,544	\$ (162,054)	\$ 0	\$ 102,297,490	\$ 17,680	\$ 102,279,810	\$ 102,297,490

(This page intentionally left blank)

State of Georgia

Statement of Funds Available, Expenditures and Changes in Fund Balance Compared to Budget - Budget Unit Summary Budget Fund For the Fiscal Year Ended June 30, 2009

<u>FINANCING AND INVESTMENT COMMISSION, GEORGIA STATE</u>	<u>Original Appropriation</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Funds Available				
State Funds - Prior Year Carry-Over				
State General Funds - Prior Year	\$ -	\$ -	\$ 8,983,643	\$ 8,983,643
Expenditures				
Public School Capital Outlay (FY 2001)	\$ -	\$ -	5,717,938	(5,717,938)
Excess of Funds Available over Expenditures			3,265,705	
Beginning Fund Balance - July 1				
Unreserved, Undesignated (Surplus)			0	
Ending Fund Balance - June 30			\$ 3,265,705	
Analysis of Fund Balance				
Reserved				
Public School Capital Outlay			\$ 3,265,705	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget and Fund Balance By Program and Funding Source Budget Fund For the Fiscal Year Ended June 30, 2009

<u>FINANCING AND INVESTMENT COMMISSION,</u> <u>GEORGIA STATE</u>	Original Appropriation	Final Budget	Funds Available Compared to Budget			
			Current Year Revenues	Prior Year Carry-Over	Total Funds Available	Variance Positive (Negative)
Public School Capital Outlay (FY 2001)						
State Funds - Prior Year Carry-Over	\$ -	\$ -	\$ -	\$ 8,983,643	\$ 8,983,643	\$ 8,983,643
State General Funds - Prior Year						
Prior Year Unreserved, Undesignated Fund Balance (Surplus)	-	-	-	-	0	-
Budget Unit Totals	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,983,643</u>	<u>\$ 8,983,643</u>	<u>\$ 8,983,643</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Expenditures Compared to Budget		Excess (Deficiency) of Funds Available Over/(Under) Expenditures	Prior Period Adjustments	Total Fund Balance	Analysis of Fund Balance		
Actual	Variance Positive (Negative)				Surplus	Reserved	Total
\$ 5,717,938	\$ (5,717,938)	\$ 3,265,705	\$ -	\$ 3,265,705	\$ -	\$ 3,265,705	\$ 3,265,705
-	-	0	-	0	-	-	0
\$ 5,717,938	\$ (5,717,938)	\$ 3,265,705	\$ 0	\$ 3,265,705	\$ 0	\$ 3,265,705	\$ 3,265,705

State of Georgia

Schedule of General Obligation Bonds Appropriated and Issued For the Fiscal Year Ended June 30, 2009

<u>Bond Number</u>	<u>Authorized Amounts</u>		<u>Receiving Organization</u>
	<u>Principal</u>	<u>Debt Service</u>	
1	\$ 84,250,000	\$ 7,194,950	Education, Department of
2	2,030,000	173,362	Education, Department of
3	8,855,000	2,045,505	Education, Department of
4	10,000,000	854,000	Education, Department of
5	30,000,000	2,562,000	Regents, University System of Georgia
6	30,000,000	2,562,000	Regents, University System of Georgia
7	500,000	115,500	Regents, University System of Georgia
8	750,000	64,050	Regents, University System of Georgia
9	3,000,000	693,000	Regents, University System of Georgia
10	8,000,000	683,200	Regents, University System of Georgia
11	2,000,000	170,800	Regents, University System of Georgia
12	1,900,000	438,900	Regents, University System of Georgia
13	2,600,000	600,600	Regents, University System of Georgia
14	2,100,000	485,100	Regents, University System of Georgia
15	4,500,000	1,039,500	Regents, University System of Georgia
16	4,500,000	1,039,500	Regents, University System of Georgia
17	70,000,000	5,978,000	Regents, University System of Georgia
18	33,305,000	2,844,247	Regents, University System of Georgia
19	4,075,000	348,005	Regents, University System of Georgia
20	1,900,000	162,260	Regents, University System of Georgia
21	6,900,000	589,260	Regents, University System of Georgia
22	4,000,000	341,600	Regents, University System of Georgia
23	6,400,000	546,560	Regents, University System of Georgia
24	1,200,000	102,480	Regents, University System of Georgia
25	11,800,000	1,007,720	Regents, University System of Georgia
26	1,000,000	231,000	Regents, University System of Georgia
27	6,000,000	512,400	Regents, University System of Georgia
28	1,600,000	136,640	Regents, University System of Georgia
29	13,200,000	1,127,280	Regents, University System of Georgia
30	2,400,000	554,400	Regents, University System of Georgia
31	1,500,000	346,500	Regents, University System of Georgia
32	500,000	115,500	Regents, University System of Georgia
33	650,000	150,150	Regents, University System of Georgia
34	10,000,000	854,000	Regents, University System of Georgia
35	665,000	56,791	Regents, University System of Georgia
36	2,000,000	170,800	Regents, University System of Georgia
37	200,000	46,200	Regents, University System of Georgia
38	500,000	42,700	Regents, University System of Georgia
39	2,000,000	170,800	Regents, University System of Georgia
40	1,225,000	104,615	Regents, University System of Georgia
41	1,900,000	162,260	Regents, University System of Georgia
42	2,000,000	170,800	Regents, University System of Georgia
43	19,000,000	4,389,000	Regents, University System of Georgia
44	600,000	138,600	Regents, University System of Georgia
45	20,000,000	1,708,000	Regents, University System of Georgia
46	11,590,000	2,677,290	Technical College System of Georgia

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Purpose	Issued Amounts		Balance Remaining (Unissued)	
	Principal	Debt Service	Principal	Debt Service
Capital Outlay Program - Regular Advance - Local School Construction and Jefferson County Elementary School - Advance Funding	\$ 67,175,000	\$ 5,736,745	\$ 17,075,000	\$ 1,458,205
Capital Outlay Program - Low Wealth - Local School Construction	1,000,000	85,400	1,030,000	87,962
Vocational Equipment (statewide)	4,500,000	1,039,500	4,355,000	1,006,005
Capital Outlay Program - Low Wealth - Local School Major Capital Projects	-	-	10,000,000	854,000
Major Repairs and Rehabilitation (statewide)	30,000,000	2,562,000	-	-
Major Repairs and Rehabilitation (statewide)	30,000,000	2,562,000	-	-
East Georgia College - Classroom and Student Learning Center / Administration Building	500,000	115,500	-	-
Fort Valley State University - Animal Rescue Center	750,000	64,050	-	-
Medical College of Georgia - School of Dentistry, School of Medicine, and Education Commons Facility Design	3,000,000	693,000	-	-
University of West Georgia - Speaker Murphy Library and Office Renovation	8,000,000	683,200	-	-
West Georgia Regional Library System - Fairplay Library	2,000,000	170,800	-	-
Savannah State University - Equipment	1,900,000	438,900	-	-
Macon State College - Equipment	2,600,000	600,600	-	-
Fort Valley State University - Equipment	2,100,000	485,100	-	-
University of Georgia - Equipment	4,500,000	1,039,500	-	-
Kennesaw State University - Equipment	4,500,000	1,039,500	-	-
Medical College of Georgia - School of Dentistry	70,000,000	5,978,000	-	-
Southern Polytechnic State University - Engineering Technology Center	33,305,000	2,844,247	-	-
Valdosta State University - Math and Computer Science Building Renovation	4,075,000	348,005	-	-
University of West Georgia - Northwest Campus Infrastructure	1,900,000	162,260	-	-
Clayton State University - Business / Health Science Building Remediation	6,900,000	589,260	-	-
Georgia Southern University - Hendricks Hall Renovation	4,000,000	341,600	-	-
Georgia Institute of Technology - Hinman Technology Building Renovation	6,400,000	546,560	-	-
Skidaway Institute of Oceanography - Marine Operations Infrastructure	1,200,000	102,480	-	-
Georgia State University and Georgia Perimeter College - Alpharetta Academic Facility	11,800,000	1,007,720	-	-
Coastal Georgia Community College - Health Sciences Building	1,000,000	231,000	-	-
Abraham Baldwin Agricultural College - Tift, Lewis, and Herring Hall Renovation	6,000,000	512,400	-	-
Macon State College - Teacher Education Building	1,600,000	136,640	-	-
Gordon College - Nursing / Health Building	13,200,000	1,127,280	-	-
Gainesville State College - Academic Facility Design	2,400,000	554,400	-	-
University of Georgia - Special Collections Library Design	1,500,000	346,500	-	-
Medical College of Georgia - Umbilical Cord Stem Cell Core Facility Renovation	500,000	115,500	-	-
Medical College of Georgia - Zeiss "Live Five" Microscope System	650,000	150,150	-	-
Georgia Institute of Technology - Innovative Learning Resource Center	10,000,000	854,000	-	-
Gainesville Public Library	665,000	56,791	-	-
Forsyth County Public Library	2,000,000	170,800	-	-
Satilla Regional Library System - Jeff Davis Public Library	200,000	46,200	-	-
Chattahoochee Valley Regional Library System - Mildred L. Terry Branch Library	500,000	42,700	-	-
Nancy Guinn Memorial Library Addition	2,000,000	170,800	-	-
Senoia Public Library	1,225,000	104,615	-	-
Blackshear Memorial Library	1,900,000	162,260	-	-
Houston County Library	2,000,000	170,800	-	-
Georgia Research Alliance - Equipment	19,000,000	4,389,000	-	-
Traditional Industries Program - Equipment	600,000	138,600	-	-
Georgia Military College - New Prep School Facility	20,000,000	1,708,000	-	-
Equipment - Construction Projects - Multiple Technical Colleges	11,590,000	2,677,290	-	-

(continued)

State of Georgia

Schedule of General Obligation Bonds Appropriated and Issued (continued) For the Fiscal Year Ended June 30, 2009

<u>Bond Number</u>	<u>Authorized Amounts</u>		<u>Receiving Organization</u>
	<u>Principal</u>	<u>Debt Service</u>	
47	12,220,000	1,043,588	Technical College System of Georgia
48	7,500,000	1,732,500	Technical College System of Georgia
49	5,235,000	447,069	Technical College System of Georgia
50	7,855,000	670,817	Technical College System of Georgia
51	9,150,000	781,410	Technical College System of Georgia
52	4,000,000	341,600	Technical College System of Georgia
53	1,500,000	128,100	Technical College System of Georgia
54	5,000,000	427,000	Technical College System of Georgia
55	18,650,000	1,592,710	Technical College System of Georgia
56	15,000,000	1,281,000	Technical College System of Georgia
57	500,000	115,500	Technical College System of Georgia
58	750,000	173,250	Technical College System of Georgia
59	12,760,000	1,089,704	Technical College System of Georgia
60	4,190,000	357,826	Technical College System of Georgia
61	3,455,000	295,057	Human Resources, Department of
62	945,000	218,295	Human Resources, Department of
63	6,940,000	592,676	Human Resources, Department of
64	1,510,000	128,954	Human Resources, Department of
65	600,000	51,240	Human Resources, Department of
66	1,860,000	158,844	Human Resources, Department of
67	680,000	58,072	Veterans Service, Department of
68	775,000	66,185	Veterans Service, Department of
69	5,000,000	1,155,000	Corrections, Department of
70	4,000,000	924,000	Corrections, Department of
71	15,650,000	1,336,510	Corrections, Department of
72	9,880,000	843,752	Corrections, Department of
73	1,365,000	315,315	Defense, Department of
74	100,000	23,100	Bureau of Investigation, Georgia
75	100,000	23,100	Bureau of Investigation, Georgia
76	395,000	91,245	Bureau of Investigation, Georgia
77	570,000	48,678	Bureau of Investigation, Georgia
78	4,345,000	1,003,695	Juvenile Justice, Department of
79	7,435,000	634,949	Juvenile Justice, Department of
80	6,810,000	1,573,110	Juvenile Justice, Department of
81	1,700,000	145,180	Public Safety, Department of
82	7,290,000	622,566	Agricultural Exposition Authority, Georgia
83	3,000,000	256,200	Building Authority, Georgia
84	5,405,000	1,248,555	Building Authority, Georgia
85	5,000,000	1,155,000	Building Authority, Georgia
86	9,800,000	836,920	Economic Development, Department of
87	2,500,000	577,500	Forestry Commission, State
88	1,000,000	231,000	Forestry Commission, State
89	25,000,000	2,135,000	Jekyll Island State Park Authority
90	1,965,000	453,915	Natural Resources, Department of
91	3,000,000	256,200	Natural Resources, Department of
92	1,000,000	231,000	Natural Resources, Department of
93	8,000,000	1,848,000	Revenue, Department of
94	2,750,000	635,250	Revenue, Department of
95	2,000,000	170,800	Agriculture, Department of

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Purpose	Issued Amounts		Balance Remaining (Unissued)	
	Principal	Debt Service	Principal	Debt Service
Major Repairs and Rehabilitation (statewide)	12,220,000	1,043,588	-	-
Replace Obsolete Equipment (statewide)	7,500,000	1,732,500	-	-
Athens Technical College - Elbert County Campus - Industrial Technology Building	5,235,000	447,069	-	-
Appalachian Technical College - Cherokee County Campus - Classroom Building	7,855,000	670,817	-	-
Albany Technical College - Logistic Training Center (Building K)	9,150,000	781,410	-	-
Southeastern Technical College - Automotive Technology Building	4,000,000	341,600	-	-
Lanier Technical College - Auditorium	1,500,000	128,100	-	-
Lanier Technical College - Building Expansion	5,000,000	427,000	-	-
Gwinnett Technical College - Life Sciences Building	18,650,000	1,592,710	-	-
High School Career Academies (statewide)	15,000,000	1,281,000	-	-
East Central Technical College - Transportation Logistics Center	500,000	115,500	-	-
Chattahoochee Technical College - Mountain View Campus - Academic Classroom Building			750,000	173,250
Southwest Georgia Technical College - Classroom Building Phase 2	12,760,000	1,089,704	-	-
Atlanta Technical College - Library Renovation	4,190,000	357,826	-	-
Repairs and Renovations for Kitchens and Roofing (statewide)	3,455,000	295,057	-	-
Capital Projects - Central State and Northwest Regional Hospitals	945,000	218,295	-	-
Central State Hospital - Facility and Infrastructure Repairs and Equipment Replacement	6,940,000	592,676	-	-
West Central Georgia Regional Hospital - Handler Units and Water Line Replacement	1,510,000	128,954	-	-
Southwestern State Hospital - Boiler Replacement	600,000	51,240	-	-
Northwest Regional Hospital - Facility and Infrastructure Repairs	1,860,000	158,844	-	-
Georgia War Veterans Home (Milledgeville) - Wood Building - Metal Roofing System and Mechanical Upgrades	680,000	58,072	-	-
Georgia War Veterans Home (Milledgeville) - Wheeler Building - Energy Upgrades	775,000	66,185	-	-
Major Facility Repairs (statewide)	5,000,000	1,155,000	-	-
Minor Facility Construction and Renovations (statewide)	4,000,000	924,000	-	-
Headquarters Relocation and Training Academy	15,650,000	1,336,510	-	-
Security and Life Safety Upgrades (statewide)	9,880,000	843,752	-	-
Readiness Centers (Armories) Facility and Site Improvements (statewide)	1,365,000	315,315	-	-
Bomb Truck Garage - Perry	100,000	23,100	-	-
Bomb Truck Garage - Savannah	100,000	23,100	-	-
Facility Roofing, Electrical, and HVAC Repairs and Renovations (statewide)	395,000	91,245	-	-
Headquarters Building Roof Replacement	570,000	48,678	-	-
Facility Repairs (statewide)	4,345,000	1,003,695	-	-
YDC and RYDC Expansion and Construction	7,435,000	634,949	-	-
Minor Facility Construction and Renovations (statewide)	6,810,000	1,573,110	-	-
Georgia Fire Academy - Burn Building	1,700,000	145,180	-	-
Horse Barn and Practice Ring	7,290,000	622,566	-	-
Remediation and Replacement of Fuel Storage Tanks	3,000,000	256,200	-	-
Water and Energy Conservation Improvements - Capitol Hill Facilities	5,405,000	1,248,555	-	-
Parking Deck Design / Demolition of DOT Building	5,000,000	1,155,000	-	-
Mangum Street Property Acquisition / Parking Construction	9,800,000	836,920	-	-
Firefighting Equipment / Retrofit Helicopter	2,500,000	577,500	-	-
Facilities Maintenance	1,000,000	231,000	-	-
Public Infrastructure Improvements	25,000,000	2,135,000	-	-
Don Carter State Park (Chattahoochee River)	1,965,000	453,915	-	-
Resaca Battlefield Historic Site	3,000,000	256,200	-	-
Beach Restoration - Tybee Island	-	-	1,000,000	231,000
Integrated Tax System	8,000,000	1,848,000	-	-
Enterprise Data Warehouse	2,750,000	635,250	-	-
Tifton Building Project	2,000,000	170,800	-	-

(continued)

State of Georgia

Schedule of General Obligation Bonds Appropriated and Issued (continued) For the Fiscal Year Ended June 30, 2009

<u>Bond Number</u>	<u>Authorized Amounts</u>		<u>Receiving Organization</u>
	<u>Principal</u>	<u>Debt Service</u>	
96	1,250,000	288,750	Agriculture, Department of
97	42,000,000	3,586,800	Environmental Facilities Authority, Georgia
98	2,400,000	204,960	Environmental Facilities Authority, Georgia
99	5,600,000	478,240	Environmental Facilities Authority, Georgia
100	30,000,000	2,562,000	Environmental Facilities Authority, Georgia
101	4,700,000	401,380	Regional Transportation Authority, Georgia
102	3,405,000	290,787	Transportation, Department of
103	230,000,000	19,642,000	Transportation, Department of
104	10,500,000	896,700	Transportation, Department of
105	5,000,000	1,155,000	World Congress Center Authority, Georgia
Totals	<u>\$ 1,024,085,000</u>	<u>\$ 106,541,379</u>	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

<u>Purpose</u>	<u>Issued Amounts</u>		<u>Balance Remaining (Unissued)</u>	
	<u>Principal</u>	<u>Debt Service</u>	<u>Principal</u>	<u>Debt Service</u>
Renovate and Repair State Farmers' Markets (statewide)	1,250,000	288,750	-	-
Water and Sewer Construction Loan Program (statewide)	42,000,000	3,586,800	-	-
Clean Water State Revolving Fund Match - Water and Sewer Construction Loan Program (statewide)	2,400,000	204,960	-	-
Drinking Water State Revolving Fund Match - Water and Sewer Construction Loan Program (statewide)	5,600,000	478,240	-	-
Reservoir and Water System Improvements (statewide)	30,000,000	2,562,000	-	-
Acquire Right-of-Way and Construct GRTA Xpress Park and Ride Lots (multiple counties)	4,700,000	401,380	-	-
Savannah Harbor Dike Disposal Area	-	-	3,405,000	290,787
Fast Forward Program (statewide)	230,000,000	19,642,000	-	-
District Office - Tennesse	-	-	10,500,000	896,700
Georgia World Congress Center and Centennial Olympic Park	5,000,000	1,155,000	-	-
	<u>\$ 975,970,000</u>	<u>\$ 101,543,470</u>	<u>\$ 48,115,000</u>	<u>\$ 4,997,909</u>

State of Georgia

Legislative Appropriation and Allotments to Budget Units For the Fiscal Year Ended June 30, 2009

	Appropriation for Fiscal Year 2009			
	Legislative Appropriation	Budget Adjustments	Funds Lapsed	Net Appropriation
Legislative Branch				
General Assembly of Georgia				
Georgia Senate	\$ 10,087,483	\$ -	\$ (87,708)	\$ 9,999,775
Georgia House of Representatives	17,637,616	-	(50,000)	17,587,616
Georgia General Assembly Joint Offices	9,429,943	-	(437,292)	8,992,651
Audits and Accounts, Department of	30,654,383	-	(591,941)	30,062,442
Judicial Branch				
Appeals, Court of	12,665,713	-	(161,222)	12,504,491
Judicial Council	14,452,958	-	(243,153)	14,209,805
Juvenile Courts	6,482,083	-	(22,468)	6,459,615
Prosecuting Attorneys	51,499,745	-	(635,547)	50,864,198
Superior Courts	56,213,072	-	(1,045,085)	55,167,987
Supreme Court	7,815,547	-	(98,922)	7,716,625
Executive Branch				
Accounting Office, State	4,089,053	-	(50,556)	4,038,497
Administrative Services, Department of	6,226,352	-	(51,891)	6,174,461
Agriculture, Department of	41,348,665	-	(772,919)	40,575,746
Banking and Finance, Department of	11,808,125	-	(236,962)	11,571,163
Community Affairs, Department of	24,741,601	-	(368,728)	24,372,873
Community Health, Department of	1,930,530,487	(7,049,317)	(27,622,014)	1,895,859,156
Corrections, Department of	1,043,637,575	-	(20,757,821)	1,022,879,754
Defense, Department of	10,351,062	-	(207,771)	10,143,291
Driver Services, Department of	55,246,817	-	(1,048,389)	54,198,428
Early Care and Learning, Department of	337,157,939	-	(50,944)	337,106,995
Economic Development, Department of	31,729,026	-	(555,705)	31,173,321
Education, Department of	7,506,343,096	-	(151,496,020)	7,354,847,076
Employees' Retirement System	7,151,826	-	(148,997)	7,002,829
Forestry Commission, Georgia	33,354,732	-	(624,609)	32,730,123
Governor, Office of the	50,523,839	-	(909,200)	49,614,639
Human Resources, Department of	1,405,926,236	-	(19,716,500)	1,386,209,736
Insurance, Office of the Commissioner of	16,586,565	-	(303,808)	16,282,757
Investigation, Georgia Bureau of	66,735,306	-	(1,335,357)	65,399,949
Juvenile Justice, Department of	300,835,892	-	(5,330,290)	295,505,602
Labor, Department of	47,934,616	-	(947,031)	46,987,585
Law, Department of	16,969,425	-	(311,753)	16,657,672
Natural Resources, Department of	105,975,942	-	(1,417,993)	104,557,949
Pardons and Paroles, State Board of	51,287,955	-	(894,423)	50,393,532
Personnel Administration, State	-	-	-	-
Public Defender Standards Council, Georgia	35,010,269	-	-	35,010,269
Public Safety, Department of	117,299,650	-	(2,231,240)	115,068,410
Public Service Commission	8,926,071	-	(181,780)	8,744,291
Regents, University System of Georgia	2,062,511,673	-	(39,829,809)	2,022,681,864
Revenue, Department of	545,878,342	-	(2,356,685)	543,521,657
Secretary of State	34,668,433	-	(626,335)	34,042,098
Soil and Water Conservation Commission	2,946,901	-	(61,085)	2,885,816
Student Finance Commission, Georgia	575,620,734	-	(522,119)	575,098,615
Teachers' Retirement System	1,368,000	-	(63,061)	1,304,939
Technical College System of Georgia	319,433,711	-	(4,862,472)	314,571,239
Transportation, Department of	865,193,794	-	(1,117,104)	864,076,690
Veterans Service, Department of	22,807,280	-	(451,272)	22,356,008
Workers' Compensation, State Board of	18,613,644	-	-	18,613,644
General Obligation Debt Sinking Fund	969,990,354	-	(34,000,000)	935,990,354
Other				
Correctional Industries Administration	-	-	-	-
Georgia Technology Authority	-	-	-	-
Totals	<u>\$ 18,903,699,531</u>	<u>\$ (7,049,317)</u>	<u>\$ (324,835,981)</u>	<u>\$ 18,571,814,233</u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Allotments				
Balance Due Budget Unit July 1, 2008	Cash Allotments Drawn	Funds Returned	Surplus Lapsed	Balance June 30, 2009
\$ 1,681,805	\$ 9,712,785	\$ -	\$ (672,938)	\$ 1,295,857
1,801,069	17,262,773	-	(378,128)	1,747,784
1,777,731	7,909,710	-	(893,197)	1,967,475
-	30,062,442	859,965	(859,965)	-
196,473	12,664,776	-	(7,211)	28,977
2,716,484	14,959,380	-	(433,471)	1,533,438
266,902	6,704,382	-	(22,135)	-
-	50,799,873	-	(53,298)	11,027
827,255	55,705,275	-	(289,967)	-
-	7,708,411	-	(8,214)	-
-	4,038,497	324,078	(324,078)	-
-	6,174,461	1,108,197	(1,108,197)	-
666,012	41,169,289	-	(60,262)	12,207
-	11,571,163	136,123	(136,123)	-
1,201,903	23,253,114	40,000,000	(41,385,742)	935,920
253,755,149	2,004,935,087	-	(101,261,232)	43,417,986
37,656,457	1,016,693,238	-	(2,057,050)	41,785,923
-	9,880,794	-	(54,753)	207,744
7,892,018	57,129,850	-	(139,227)	4,821,369
4,462,827	336,140,136	-	(651,415)	4,778,271
5,883,137	34,596,172	-	(466,859)	1,993,427
67,431,745	7,338,932,263	-	(14,442,241)	68,904,317
-	7,002,829	-	-	-
223,085	31,685,280	-	(26,104)	1,241,824
17,902,881	44,389,331	2,603	(1,045,225)	22,085,567
10,629,056	1,374,123,676	-	(9,708,107)	13,007,009
100,713	16,266,976	-	(64,752)	51,742
492,404	63,849,797	-	(187,009)	1,855,547
43,639,398	305,035,637	-	(12,370,858)	21,738,505
-	46,966,656	1,287,478	(1,308,407)	-
654	15,880,477	-	(777,849)	-
11,685,686	108,426,702	-	(2,980,137)	4,836,796
-	50,393,532	788,571	(788,571)	-
-	-	1,398,877	(1,398,877)	-
-	35,010,269	24,257	(24,257)	-
330,189	110,776,071	-	(943,981)	3,678,547
1,092,873	9,281,079	-	(1,997)	554,088
-	2,020,105,645	-	(2,576,219)	-
1,655,499	523,641,751	-	(128,519)	21,406,886
2,084,887	32,139,335	-	(2,662,695)	1,324,955
921,812	2,817,825	-	(19,815)	969,988
20,653,176	574,162,380	8,137	(20,187,381)	1,410,167
-	1,304,939	196,979	(196,979)	-
438,235	313,412,493	-	(723,915)	873,066
185,914,481	648,880,528	-	(3,543,778)	397,566,865
1,529,255	23,205,754	-	-	679,509
117,079	18,396,599	3,657,010	(3,671,506)	319,628
170,030,505	1,003,561,315	-	(162,054)	102,297,490
-	-	5,000,000	(5,000,000)	-
-	-	14,381,755	(14,381,755)	-
<u>\$ 857,658,835</u>	<u>\$ 18,478,720,747</u>	<u>\$ 69,174,030</u>	<u>\$ (250,586,450)</u>	<u>\$ 769,339,901</u>

State of Georgia

Combining Schedule of Other Funds Budget Fund For the Fiscal Year Ended June 30, 2009

		Legislative Branch		
		Georgia Senate	Georgia House of Representatives	Georgia General Assembly Joint Offices
	Total			
Licenses and Permits				
Business	\$ 28,197,223	\$ -	\$ -	\$ -
Nonbusiness	4,650,918	-	-	-
Intergovernmental				
Federal (Reported in Other Funds)	778,730,855	-	-	-
Other	965,014,755	-	-	-
Sales and Services	612,856,379	-	-	-
Fines and Forfeits	37,539,896	-	-	-
Interest and Other Investment Income	13,058,564	-	-	-
Rents and Royalties	6,585,047	-	-	-
Contributions/Premiums and Donations				
Employee and Employer Contributions for				
Health Insurance	2,778,937,881	-	-	-
Risk Management Premiums	99,220,748	-	-	-
Other	15,139,308	-	-	-
Unclaimed Property	(237)	-	-	-
Tuition and Fees				
Colleges and Universities	1,117,597,417	-	-	-
Technical Colleges	151,980,828	-	-	-
Other	1,189,492,792	-	-	-
Total Other Funds - Current Year	7,799,002,374	-	-	-
Other Funds - Prior Year Carry-Over	673,795,979	-	-	-
Total Other Funds	\$ 8,472,798,353	\$ 0	\$ 0	\$ 0

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Judicial Branch					
Audits and Accounts, Department of	Appeals, Court of	Judicial Council	Juvenile Courts	Prosecuting Attorneys	Superior Courts
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	213,869	-	-	-
-	-	-	-	1,659,025	-
-	-	-	-	10,328,923	-
-	-	627,580	-	-	-
-	-	-	-	-	-
-	-	5,281	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	445,535	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	229,718	-	-	-	-
-	229,718	1,292,265	-	11,987,948	-
-	-	592,424	-	-	-
\$ 0	\$ 229,718	\$ 1,884,689	\$ 0	\$ 11,987,948	\$ 0
(continued)					

State of Georgia

Combining Schedule of Other Funds (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2009

	Judicial Branch			
	Supreme Court	Accounting Office, State	Administrative Services, Department of	Agriculture, Department of
Licenses and Permits				
Business	\$ -	\$ -	\$ -	\$ 978,350
Nonbusiness	-	-	-	-
Intergovernmental				
Federal (Reported in Other Funds)	-	-	-	-
Other	-	2,092,227	-	280,000
Sales and Services	145,592	10,912,247	7,516,800	335,377
Fines and Forfeits	-	-	-	-
Interest and Other Investment Income	-	-	6,596,031	1,938
Rents and Royalties	-	-	1,664	-
Contributions/Premiums and Donations				
Employee and Employer Contributions for				
Health Insurance	-	-	-	-
Risk Management Premiums	-	-	99,220,748	-
Other	-	-	-	12,511
Unclaimed Property	-	-	-	-
Tuition and Fees				
Colleges and Universities	-	-	-	-
Technical Colleges	-	-	-	-
Other	-	-	31,232,782	2,185,862
Total Other Funds - Current Year	145,592	13,004,474	144,568,025	3,794,038
Other Funds - Prior Year Carry-Over	-	-	200,678,559	552,933
Total Other Funds	\$ 145,592	\$ 13,004,474	\$ 345,246,584	\$ 4,346,971

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

Banking and Finance, Department of	Community Affairs, Department of	Community Health, Department of	Corrections, Department of	Defense, Department of	Driver Services, Department of
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	355,943	697,413	-	-
-	14,899,131	408,330,675	-	1,324,150	-
-	782,871	186,518	62,791,099	-	854,947
-	-	43,788	1,779,385	-	-
-	-	403,260	92,608	7,974	-
-	-	-	405,936	960,714	-
-	-	2,778,937,881	-	-	-
-	-	-	-	-	-
-	-	-	-	15,089	-
-	-	-	(237)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	71,947	2,321,335	1,256,590	52,357	2,510,168
-	15,753,949	3,190,579,400	67,022,794	2,360,284	3,365,115
-	72,664	18,320,924	1,199,921	1,567,643	-
\$ 0	\$ 15,826,613	\$ 3,208,900,324	\$ 68,222,715	\$ 3,927,927	\$ 3,365,115

(continued)

State of Georgia

Combining Schedule of Other Funds (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2009

	Early Care and Learning, Department of	Economic Development, Department of	Education, Department of	Employees' Retirement System
Licenses and Permits				
Business	\$ -	\$ -	\$ -	\$ -
Nonbusiness	-	-	-	-
Intergovernmental				
Federal (Reported in Other Funds)	-	-	-	-
Other	-	3,195,469	9,153,552	-
Sales and Services	-	100,001	3,067,141	18,549,489
Fines and Forfeits	-	-	-	-
Interest and Other Investment Income	-	-	-	-
Rents and Royalties	-	-	-	-
Contributions/Premiums and Donations				
Employee and Employer Contributions for				
Health Insurance	-	-	-	-
Risk Management Premiums	-	-	-	-
Other	-	20,244	56,364	-
Unclaimed Property	-	-	-	-
Tuition and Fees				
Colleges and Universities	-	-	-	-
Technical Colleges	-	-	-	-
Other	145,798	-	9,659	-
Total Other Funds - Current Year	145,798	3,315,714	12,286,716	18,549,489
Other Funds - Prior Year Carry-Over	5,777	-	5,181,463	200
Total Other Funds	\$ 151,575	\$ 3,315,714	\$ 17,468,179	\$ 18,549,689

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

Forestry Commission, Georgia	Governor, Office of the	Human Resources, Department of	Insurance, Office of the Commissioner of	Investigation, Georgia Bureau of	Juvenile Justice, Department of
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	79,137	2,264,214	35,750	10,114	6,665,758
2,622,270	1,847,468	-	-	203,742	1,604,353
3,448,284	405,962	127,685,297	7,274	815,684	292,141
83,307	-	-	-	14,980,902	-
1,779	147,723	874,218	-	461,031	-
79,093	1,650	648,050	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,039,227	876,226	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
663,576	81,979	453,367	120	7,195	46,028
6,898,309	3,603,146	132,801,372	43,144	16,478,668	8,608,280
-	1,358,295	41,370,270	-	34,723,058	933,745
\$ 6,898,309	\$ 4,961,441	\$ 174,171,642	\$ 43,144	\$ 51,201,726	\$ 9,542,025

(continued)

State of Georgia

Combining Schedule of Other Funds (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2009

	Labor, Department of	Law, Department of	Natural Resources, Department of	Pardons and Paroles, State Board of
Licenses and Permits				
Business	\$ -	\$ -	\$ 27,218,873	\$ -
Nonbusiness	-	-	-	-
Intergovernmental				
Federal (Reported in Other Funds)	-	-	-	-
Other	-	1,080,954	3,120,931	497,870
Sales and Services	-	43,082,296	33,500,755	7
Fines and Forfeits	-	-	18,713,976	-
Interest and Other Investment Income	-	881	1,473,836	-
Rents and Royalties	-	-	43,880	-
Contributions/Premiums and Donations				
Employee and Employer Contributions for				
Health Insurance	-	-	-	-
Risk Management Premiums	-	-	-	-
Other	-	-	8,985,817	-
Unclaimed Property	-	-	-	-
Tuition and Fees				
Colleges and Universities	-	-	-	-
Technical Colleges	-	-	-	-
Other	34,691,739	5,481	2,476,881	53,615
Total Other Funds - Current Year	34,691,739	44,169,612	95,534,949	551,492
Other Funds - Prior Year Carry-Over	3,465,985	121,924	111,949,099	877
Total Other Funds	\$ 38,157,724	\$ 44,291,536	\$ 207,484,048	\$ 552,369

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

Personnel Administration, State	Properties Commission, State	Public Defender Standards Council, Georgia	Public Safety, Department of	Public Service Commission	Regents, University System of Georgia (Includes Colleges and Universities)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	4,013	-	-
-	-	-	2,500	-	766,961,001
2,800,504	1,454,810	-	15,693,765	-	370,452,511
11,690,772	-	26,376,328	3,547,917	-	159,167,218
-	-	-	470,427	-	513,753
-	-	-	-	-	860,622
-	-	-	328,014	-	1,562,055
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,000	-	3,156,223
-	-	-	-	-	-
-	-	-	-	-	1,117,597,417
-	-	-	-	-	-
-	-	-	4,540,242	87,215	777,374,468
14,491,276	1,454,810	26,376,328	24,588,878	87,215	3,197,645,268
3,331,671	-	690,403	1,693,848	-	213,116,449
\$ 17,822,947	\$ 1,454,810	\$ 27,066,731	\$ 26,282,726	\$ 87,215	\$ 3,410,761,717

(continued)

State of Georgia

Combining Schedule of Other Funds (continued)

Budget Fund

For the Fiscal Year Ended June 30, 2009

	Revenue, Department of	Secretary of State	Soil and Water Conservation Commission	Student Finance Commission, Georgia
Licenses and Permits				
Business	\$ -	\$ -	\$ -	\$ -
Nonbusiness	-	-	-	-
Intergovernmental				
Federal (Reported in Other Funds)	-	-	-	-
Other	27,077,603	-	3,056,680	-
Sales and Services	-	2,670,953	-	-
Fines and Forfeits	-	257,357	-	-
Interest and Other Investment Income	-	-	-	-
Rents and Royalties	-	-	-	-
Contributions/Premiums and Donations				
Employee and Employer Contributions for Health Insurance	-	-	-	-
Risk Management Premiums	-	-	-	-
Other	-	153,246	-	-
Unclaimed Property	-	-	-	-
Tuition and Fees				
Colleges and Universities	-	-	-	-
Technical Colleges	-	-	-	-
Other	4,780,566	42	-	15,169,442
Total Other Funds - Current Year	31,858,169	3,081,598	3,056,680	15,169,442
Other Funds - Prior Year Carry-Over	4,828,833	497,856	-	-
Total Other Funds	\$ 36,687,002	\$ 3,579,454	\$ 3,056,680	\$ 15,169,442

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

Teachers' Retirement System	Technical College System of Georgia (Includes Technical Colleges)	Transportation, Department of	Veterans Service, Department of	Workers' Compensation, State Board of	General Obligation Debt Sinking Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	4,433,036	-	-	-
-	-	-	-	-	-
-	6,030,004	77,867,163	-	-	-
24,214,186	42,041,388	27,665,260	-	374,995	-
-	696,750	251	-	-	-
-	478,887	1,652,495	-	-	-
-	2,143,132	410,859	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	376,826	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	151,980,828	-	-	-	-
-	1,857,199	307,037,421	-	150,000	-
24,214,186	205,605,014	419,066,485	-	524,995	-
2,000	22,281,724	5,257,434	-	-	-
<u>\$ 24,216,186</u>	<u>\$ 227,886,738</u>	<u>\$ 424,323,919</u>	<u>\$ 0</u>	<u>\$ 524,995</u>	<u>\$ 0</u>

(This page intentionally left blank)

State of Georgia

Net Revenue Collections by Collecting Unit General Fund (Statutory Basis) For the Fiscal Year Ended June 30, 2009

COLLECTING UNIT

Agriculture, Department of			
Animal Industry Fees	\$	15,580	
Animal Protection Fees		519,580	
Consumer Protection Fees		60,146	
Entomology and Pesticides Permits		1,564,638	
Feed Division Fees		215,710	
Market Bulletin Subscriptions		9,785	
Miscellaneous Receipts		414,228	
Plant Industry Fees		511,009	
Regional Farmers Market Fees		6,695,734	
Small Farmers Market Fees		298,500	
Weights and Measures Warehouse Fees		<u>111,729</u>	\$ 10,416,639
Audits and Accounts, Department of			
For Federal Audit Fees			
Investigation, Georgia Bureau of (Fraud Task Force)	\$	1,036,129	
North Georgia College		136,245	
Undistributed		<u>857,130</u>	2,029,504
For Nursing Home Audit Fees			
Community Health, Department of		<u>3,085,449</u>	5,114,953
Banking and Finance, Department of			
Fees			20,728,179
Community Affairs, Department of			
911 Fees			8,670,295
Community Health, Department of			
Care Management Organizations Quality Assessment Fees		143,957,013	
Medical License Fees		3,710,070	
Miscellaneous Fees		1,105,142	
Nursing Home Provider Fees		<u>122,623,032</u>	271,395,257
Corrections, Department of			
Confiscated Contraband Receipts		16,606	
Probation Supervision Fees		10,351,734	
Room and Board Assessments		5,276,699	
Supervision Transfer Fees		<u>44,825</u>	15,689,864
Driver Services, Department of			
A.D.A.D. Permits		14,205	
Driver's License Fees		<u>64,162,419</u>	64,176,624
Early Care and Learning, Department of			
Civil Penalties			29,295
General Assembly of Georgia			
Legislative Earned Fees		78,716	
Legislative Service Fees		18,841	
Miscellaneous		<u>401</u>	97,958
Governor, Office of the			
Office of Consumer Affairs			
Buying Service Fees		450	
Fines		207,228	
Motor Vehicle Arbitration Fees		74,234	
Professional Standards Commission			
Teachers Certification Fees		<u>217,309</u>	499,221
			(continued)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Net Revenue Collections by Collecting Unit (continued)

General Fund (Statutory Basis)

For the Fiscal Year Ended June 30, 2009

COLLECTING UNIT

Human Resources, Department of			
Central Laboratory Fees		5,248,536	
Child Support Recovery Program		17,015,277	
Civil Penalties - Child Care		26,850	
Civil Penalties - Hospitals		7,711	
End Stage Renal Dialysis Fees		226,900	
Home Health Care Licenses		18,700	
Laboratory Licenses		43,555	
Long Term Care Penalties		84,840	
Paramedic Certification Fees		1,661,275	
Patient Account Receipts		7,036,324	
Private Home Care Providers Licenses		408,660	
Vital Record Fees		1,830,779	33,609,407
Insurance, Department of			
Business Licenses and Permits		25,735,649	
Fraud Account		3,333,838	
Insurance Premium Tax			
State Premium Tax	314,582,889		
Insurance Company Regulation	426,980,205		
Refund of Local Premium Tax	(427,224,102)	314,338,992	
Non Business Licenses and Permits		3,821,636	
Penalty and Interest		3,380,223	350,610,338
Investigation, Georgia Bureau of			
Bingo License Fees		17,910	
Fingerprint License Applications		599,724	
GCIC Records Check Fees		254,233	
Miscellaneous Receipts		13,158	
State Forfeiture Property		1,349	886,374
Judicial System:			
Appeals, Court of			
Admission to Practice		21,060	
Certified Records Furnished		340	
Court Cost and Fees		139,544	160,944
Judicial Council			
Probation Administration Fees			3,700
Supreme Court			
Admission to Practice		26,125	
Bar Examination Fees		236,413	
Certified Copies Furnished		3,496	
Cost in Cases Docketed		60,613	326,647
Labor, Department of			
Administrative Assessments		21,471,504	
Penalty and Interest Collections		3,909,839	
Safety Engineering Fees		4,951,246	30,332,589
Natural Resources, Department of			
Alligator Farm Permit		300	
Asbestos License Fees		349,028	
Boat Registration		3,321,108	
Cast Net Licenses - Resident		19,000	
Catch Out Pond		2,596	
Charter Boat Fishing Licenses		3,500	
Coastal Marshland Shore Protection		10,450	

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Net Revenue Collections by Collecting Unit General Fund (Statutory Basis) For the Fiscal Year Ended June 30, 2009

COLLECTING UNIT

Natural Resources, Department of (continued)		
Commercial Boat Licenses	57,795	
Commercial Fox Breeder	60	
Commercial Fox Preserve	3,420	
Commercial Quail Breeders License	3,480	
Crabbing License - Resident	37,340	
Crabbing License - NonResident	118	
Fines - Environmental Protection Division	3,839,054	
Fines - Game and Fish Division	57,000	
Fur Dealers License - Resident	250	
Fur Trappers License - Resident	23,550	
Fur Trappers License - NonResident	4,343	
Game Holding Permit	730	
Hazardous Site R & R	99,000	
Hazardous Waste Superfund	1,003,101	
Historic Preservation Application Fees	4,925	
Hunting and Fishing Licenses	18,517,081	
Land Disturbance Fees	1,580,547	
Lifetime License- Non Resident	7,000	
Lifetime License- Senior Discount	89,130	
Lifetime License- Veterans	48,400	
Lifetime Sportsman License Type A - Adult	272,000	
Lifetime Sportsman License Type I - Infant	139,800	
Lifetime Sportsman License Type Y - Youth	143,700	
Residential Operating Commercial Shooting Preserve	75,375	
Residential Operating Private Shooting Preserve	8,925	
Salt Water Bait Dealers License - Resident	950	
Salt Water Fishing Guide - Resident	3,350	
Salt Water Fishing Guide - Nonresident	700	
Salt Water Fishing Guide - Customer Resident	15,000	
Salt Water Fishing Guide - Customer Nonresident	4,000	
Salt Water Fishing Guide - Unlimited Customer Resident	1,200	
Salt Water Fishing - Pier License	800	
Scientific Collectors Permit	11,300	
Scrap Tire	6,075,012	
Soft Shell Crab Dealer	80	
Solid Waste Fees	10,305,392	
State Federal Falconry Permit	1,650	
Surface Water Permit Fees	25,250	
Taxidermist License - Resident	23,400	
Taxidermist License - Non-Resident	500	
Title III Hazardous Substance Fee	704,510	
Water Well License Renewal	68,095	
Wild Animal Dealer License	33,866	
Wild Animal Exhibit Permit	4,838	47,001,999
Pardons and Paroles, State Board of		
Parole Fees		3,293,912
Properties Commission, State		
Rental and Sale of Property		8,311,593
Public Safety, Department of		
Other Fees	322,751	
Overweight Citations	6,981,835	
State Forfeiture of Property	161	7,304,747
		(continued)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Net Revenue Collections by Collecting Unit (continued)

General Fund (Statutory Basis)

For the Fiscal Year Ended June 30, 2009

COLLECTING UNIT

Public Service Commission				
Civil Penalties - Transportation			30,987	
Civil Penalties - Utilities			2,124,378	
Integrated Resource Planning Cost			860,263	
License Fees			<u>15,640</u>	3,031,268
Revenue, Department of				
Taxes:				
Alcoholic Beverage and Liquor	\$ 50,699,345			
Refunds	<u>(17,325)</u>	50,682,020		
Estate		82,990		
Income - Corporation	929,099,954			
Refunds	<u>(234,381,644)</u>	694,718,310		
Income - Individuals	9,915,537,991			
Refunds	<u>(2,100,985,878)</u>	7,814,552,113		
Malt Beverage	89,097,234			
Refunds	<u>(6,389)</u>	89,090,845		
Motor Fuel - Excise and Motor Carrier Mileage Tax	486,962,859			
Refunds	<u>(25,697,351)</u>	461,265,508		
Motor Fuel - Prepaid State Tax (Second Motor Fuel Tax)		422,825,680		
Motor Vehicle	336,387,455			
Refunds	<u>(52,981,540)</u>	283,405,915		
Property	83,532,997			
Refunds	<u>(426,003)</u>	83,106,994		
Sales and Use - Regular	5,356,075,316			
Refunds	<u>(49,584,627)</u>	5,306,490,689		
Tobacco Products	230,353,499			
Refunds	<u>(81,589)</u>	230,271,910		
Wine	29,901,117			
Refunds	<u>(5,443)</u>	29,895,674	15,466,388,648	
Administrative				
Costs of Collections				
Real Estate Transfer Tax	267,916			
Sales Tax				
Education Local Option	14,818,002			
Homestead Option	1,010,509			
Local Option	12,665,831			
MARTA	3,112,122			
Special Purpose	<u>11,628,872</u>	43,503,252		
Other		28,288,059		
Public Service Corporation Assessments		1,049,825		
Unclaimed Property		<u>86,075,152</u>	<u>158,916,288</u>	15,625,304,936

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Net Revenue Collections by Collecting Unit General Fund (Statutory Basis) For the Fiscal Year Ended June 30, 2009

COLLECTING UNIT

Secretary of State		
Boxing Commission	202,066	
Corporations	30,240,706	
Elections	93,347	
Georgia Laws	9,359	
Professional Examinations	19,308,323	
Qualifying Fees	268,861	
Real Estate	3,620,120	
Securities	12,883,865	
State Ethics	<u>167,884</u>	66,794,531
Student Finance Commission, Georgia -		
Georgia Non-Public Post-Secondary Education Commission		
Agent's Fees	46,550	
Application and Renewal Fees	1,125,023	
Sale of Publications	<u>106,826</u>	1,278,399
Superior Court Clerks' Cooperative Authority		
Drivers' Education and Training	10,166,116	
Indigent Defense Fund	43,987,641	
Interest Income	46,066	
Peace Officers and Prosecutors Training Fund	25,604,603	
Senate Bill 218 Collections	1,745,869	
Sexual Offender Annual Registration	16,320	
State Children's Trust Fund	<u>1,359,185</u>	82,925,800
Transportation, Department of		
Operating Licenses for Airports		950
Treasury and Fiscal Services, Office of		
Anonymous Campaign Contributions	165	
Dividends on Stock	2,808	
Interest Earned		
State General Funds	58,016,196	
Motor Fuel Tax Funds	31,141,764	
Legal Settlement	434,685	
Miscellaneous	<u>165,103</u>	89,760,721
Workers' Compensation, State Board of		
Assessments	18,235,855	
No Dependent Death Cases	200,000	
Penalty Fines	<u>468,809</u>	18,904,664
Net Revenue Collections		<u><u>\$ 16,766,661,804</u></u>

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

(This page intentionally left blank)

10-Year Historical Information



State of Georgia

Ten-Year Historical Information Index

	<u>Page</u>
Table 1 Funds Available and Appropriation – Office of Treasury and Fiscal Services	314
Table 2 Cash Receipts by Category – Office of Treasury and Fiscal Services	316
Table 3 Legislative Appropriation	320

State of Georgia

Table 1

**Funds Available and Appropriation - Office of Treasury and Fiscal Services
For the Last Ten Fiscal Years**

	Year Ended June 30, 2009	Year Ended June 30, 2008	Year Ended June 30, 2007	Year Ended June 30, 2006
Funds Available				
Cash Receipts				
State Revenue Collections	\$ 16,766,661,804	\$ 18,727,812,623	\$ 18,840,441,639	\$ 17,338,759,589
Department of Community Health Indigent Care Trust Fund	-	-	-	-
Department of Human Resources Brain and Spinal Injury Trust Fund	1,968,993	1,968,993	3,007,691	4,560,600
Lottery For Education				
Lottery Proceeds	872,136,049	867,686,000	853,640,866	822,796,608
Interest Earned	12,506,009	33,600,984	38,382,593	25,173,490
Tobacco Settlement Funds				
Settlements Received	175,357,212	159,542,667	150,306,709	143,600,933
Interest Earned	2,012,866	4,917,294	6,460,198	5,747,879
Guaranteed Revenue Debt Common Reserve Fund (1)				
Transfers of General and Motor Fuel Funds	-	-	-	-
Interest Earned	1,719,873	3,603,320	3,736,864	2,546,934
Vitamin Purchaser Settlement Agreement	-	-	-	-
General Services Administration Election Reform Payments	-	-	-	-
U. S. Department of Energy Grants	1,626	1,577	1,568	1,471
U. S. Department of Treasury Jobs and Growth Tax Relief Reconciliation Act of 2003 Reimbursements for CMIA	- 1,182	- 860	- 844	- 769
Total Cash Receipts	17,832,365,614	19,799,134,318	19,895,978,972	18,343,188,273
Agency Surplus Returned				
State General Funds (1)	229,318,861	123,683,827	57,619,915	62,453,218
Lottery for Education	20,828,808	17,391,087	40,275,338	54,784,386
Tobacco Settlement Funds	438,781	320,662	115,620	1,565,543
Total Agency Surplus Returned	250,586,450	141,395,576	98,010,873	118,803,147
Total Funds Available	18,082,952,064	19,940,529,894	19,993,989,845	18,461,991,420
Appropriation				
Appropriation for Operations				
State General and Motor Fuel Funds	16,596,602,463	18,556,865,513	17,334,365,474	15,874,221,990
Lottery for Education	880,152,075	824,578,475	797,373,596	771,420,214
Tobacco Settlement Funds	159,069,341	148,344,341	167,511,505	156,626,752
Appropriation for Debt Service				
State General and Motor Fuel Funds	935,990,354	969,780,103	867,362,477	1,001,485,254
Net Appropriation	18,571,814,233	20,499,568,432	19,166,613,052	17,803,754,210
Excess (Deficiency) of Funds Available over (under) Appropriation	\$ (488,862,169)	\$ (559,038,538)	\$ 827,376,793	\$ 658,237,210

(1) All years have been restated to include Guaranteed Revenue Debt Common Reserve Fund activity within the General Fund (Statutory Basis)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Year Ended June 30, 2005	Year Ended June 30, 2004	Year Ended June 30, 2003	Year Ended June 30, 2002	Year Ended June 30, 2001	Year Ended June 30, 2000
\$ 15,813,996,667	\$ 14,584,644,742	\$ 13,624,846,657	\$ 14,005,479,208	\$ 14,688,987,803	\$ 13,781,937,492
-	-	172,361,389	199,846,895	194,209,858	261,900,357
1,689,400	1,625,000	-	-	-	-
802,083,000	782,692,000	751,557,000	726,202,000	691,672,000	683,827,000
11,407,096	4,662,547	5,911,259	10,821,693	27,865,574	26,689,542
156,427,234	154,123,763	180,091,882	178,371,653	153,875,119	200,873,108
2,935,032	1,862,449	2,773,032	5,757,885	11,906,449	4,753,203
-	24,407,019	-	30,632,850	-	-
1,387,202	652,206	854,563	744,882	543,538	897,021
-	-	-	-	61,244	-
-	-	4,740,448	-	-	-
1,439	2,821	-	1,370	39,692	39,181
-	139,191,035	139,191,036	-	-	-
(2,051)	5,930	871	697	1,154	519
<u>16,789,925,019</u>	<u>15,693,869,512</u>	<u>14,882,328,137</u>	<u>15,157,859,133</u>	<u>15,769,162,431</u>	<u>14,960,917,423</u>
106,348,805	150,799,218	103,839,986	557,589,602	86,901,865	82,670,484
16,917,204	10,413,917	4,513,552	8,573,075	6,438,327	24,855,441
1,970,349	3,794,858	1,493,386	6,863,494	-	-
<u>125,236,358</u>	<u>165,007,993</u>	<u>109,846,924</u>	<u>573,026,171</u>	<u>93,340,192</u>	<u>107,525,925</u>
<u>16,915,161,377</u>	<u>15,858,877,505</u>	<u>14,992,175,061</u>	<u>15,730,885,304</u>	<u>15,862,502,623</u>	<u>15,068,443,348</u>
14,716,616,025	14,510,105,221	14,689,153,108	14,255,565,240	14,226,600,129	13,050,283,033
776,892,107	700,839,757	665,037,766	703,080,431	723,743,295	684,527,475
156,370,000	174,384,699	185,622,923	172,645,061	205,626,311	-
<u>905,611,482</u>	<u>686,055,114</u>	<u>625,421,301</u>	<u>739,869,163</u>	<u>629,869,819</u>	<u>530,297,763</u>
<u>16,555,489,614</u>	<u>16,071,384,791</u>	<u>16,165,235,098</u>	<u>15,871,159,895</u>	<u>15,785,839,554</u>	<u>14,265,108,271</u>
<u>\$ 359,671,763</u>	<u>\$ (212,507,286)</u>	<u>\$ (1,173,060,037)</u>	<u>\$ (140,274,591)</u>	<u>\$ 76,663,069</u>	<u>\$ 803,335,077</u>

State of Georgia

Table 2

Cash Receipts by Category - Office of Treasury and Fiscal Services For the Last Ten Fiscal Years

	Year Ended June 30, 2009	Year Ended June 30, 2008	Year Ended June 30, 2007	Year Ended June 30, 2006
Net Revenue Collections				
Taxes				
Alcoholic Beverages Tax	\$ 169,668,539	\$ 167,397,928	\$ 181,560,133	\$ 157,818,125
Estate Tax	82,990	12,325	1,426,030	12,786,406
Income Tax - Corporate	694,718,310	941,966,726	1,019,117,939	862,730,327
Income Tax - Individual	7,814,552,113	8,829,480,885	8,820,794,304	8,021,933,827
Insurance Premium Tax and Fees	314,338,992	348,218,618	341,745,786	342,982,442
Motor Fuel				
Excise and Motor Carrier Mileage Tax	461,265,508	456,634,594	469,929,463	450,942,840
Prepaid Motor Fuel Sales Tax	422,825,680	538,155,742	469,105,100	370,216,687
Motor Vehicle License Tax	283,405,915	296,648,374	289,931,262	255,994,021
Property Tax - General and Intangible	83,106,994	80,257,696	77,842,189	72,138,489
Property Tax - Utility	-	-	-	-
Sales and Use Tax - General	5,306,490,689	5,796,653,340	5,915,521,040	5,711,915,442
Tobacco Products Tax	230,271,910	239,691,526	243,276,111	241,503,374
Total Taxes	15,780,727,640	17,695,117,754	17,830,249,357	16,500,961,980
Interest and Other Investment Income				
State General Funds	58,016,196	112,819,585	105,403,055	55,249,377
Motor Fuel Tax Funds	31,141,764	33,995,473	52,529,159	50,291,992
Total Interest and Other Investment Income	89,157,960	146,815,058	157,932,214	105,541,369
Regulatory Fees and Sales				
Agriculture, Department of	10,416,639	11,198,843	10,349,744	11,268,126
Audits and Accounts, Department of	5,114,953	6,086,662	5,066,691	4,621,943
Banking and Finance, Department of	20,728,179	21,485,712	22,125,811	22,814,714
Community Affairs, Department of	8,670,295	6,163,397	-	-
Community Health, Department of	271,395,257	279,596,466	244,686,384	106,683,960
Corrections, Department of	15,689,864	16,445,194	14,526,604	13,773,686
Driver Services, Department of (Formerly Motor Vehicle Safety, Department of)	64,176,624	64,907,591	63,494,126	61,896,306
Early Care and Learning, Department of (Formerly School Readiness, Office of)	29,295	27,330	19,929	23,963
General Assembly of Georgia	97,958	96,988	93,200	106,206
Georgia Technology Authority (Formerly GeorgiaNet Authority)	-	-	-	-
Governor, Office of the	499,221	812,855	658,006	1,242,428
Human Resources, Department of	33,609,407	16,587,606	28,534,965	9,021,409
Insurance, Department of	36,271,346	30,412,684	33,934,116	39,255,134
Investigation, Georgia Bureau of	886,374	591,487	724,061	594,802
Judicial Branch	-	-	-	-
Appeals, Court of	160,944	157,914	163,802	167,569
Judicial Council	3,700	-	2,000	1,000
Supreme Court	326,647	292,237	277,810	275,054
Labor, Department of	30,332,589	32,318,507	32,616,320	32,291,937
Law, Department of	-	-	-	-
Natural Resources, Department of				
Game and Fish	22,892,935	22,616,157	22,939,870	22,545,306
Other	24,109,064	29,249,607	25,891,051	24,413,130
Pardons and Paroles, State Board of	3,293,912	3,015,032	3,266,393	3,668,592
Properties Commission, State (Formerly Administrative Services, Department of)				
Rents on Properties and Sales	8,311,593	11,219,708	11,513,783	13,394,031
Public Safety, Department of	7,304,747	8,151,131	10,194,078	10,009,375
Public Service Commission	3,031,268	1,051,726	2,066,311	1,140,575
Regents of the University System of Georgia, Board of	-	-	-	-
Revenue, Department of				
Education Local Option Sales Tax Collection Cost	14,818,002	16,638,975	15,893,859	14,681,606
Homestead Option Sales Tax Collection Cost	1,010,509	1,144,252	1,151,114	1,122,773
Local Option Sales Tax Collection Cost	12,665,832	13,932,307	13,665,562	13,023,539
MARTA Tax Collection Cost	3,112,122	3,530,697	3,502,390	3,314,577
Peace Officer and Prosecutor Training Fund Fees	-	-	-	-
Public Service Corporation Assessments	1,049,825	1,048,445	1,047,894	1,049,930
Railroad Car Tax Collection Cost	-	-	-	-
Real Estate Transfer Tax Collection Cost	267,916	473,475	657,030	96,112
Revenue, Department of				
Special Purpose Tax Collection Cost	11,628,872	13,172,770	12,982,512	11,530,282
Other	114,363,210	100,907,714	102,423,463	154,643,180

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Year Ended June 30, 2005	Year Ended June 30, 2004	Year Ended June 30, 2003	Year Ended June 30, 2002	Year Ended June 30, 2001	Year Ended June 30, 2000
\$ 152,459,425	\$ 153,178,078	\$ 143,585,208	\$ 145,107,017	\$ 142,568,285	\$ 141,941,541
42,930,113	65,110,425	89,792,511	123,033,505	126,114,453	148,254,987
729,640,400	486,970,358	511,149,761	607,480,316	720,049,551	711,312,236
7,276,607,819	6,826,335,378	6,258,703,155	6,444,614,992	6,922,676,084	6,390,490,347
331,612,138	317,462,533	323,360,835	296,175,273	245,228,702	256,956,412
487,295,726	497,003,408	464,760,121	458,482,335	444,967,262	448,366,996
330,537,285	234,853,351	215,926,945	194,726,956	222,229,602	187,175,078
285,353,902	262,806,813	257,973,503	275,131,561	237,102,251	235,327,537
66,489,431	63,677,784	58,938,383	53,907,620	49,607,401	46,542,103
-	-	-	-	87,708	65,187
5,215,447,136	4,860,904,312	4,727,080,926	4,716,049,187	4,861,858,339	4,567,483,132
249,070,470	227,549,406	109,264,564	89,108,473	81,403,504	87,056,144
15,167,443,845	13,995,851,846	13,160,535,912	13,403,817,235	14,053,893,142	13,220,971,700
14,969,918	10,098,168	65,168,907	134,996,170	190,369,113	162,315,386
33,762,767	27,851,956	42,110,383	49,811,843	64,237,468	58,463,026
48,732,685	37,950,124	107,279,290	184,808,013	254,606,581	220,778,412
9,781,731	10,272,805	9,305,026	8,754,002	7,760,197	6,906,588
4,110,584	4,913,607	3,017,152	4,823,395	5,463,307	1,723,940
20,682,947	20,702,647	18,222,470	16,906,053	15,028,307	12,980,141
-	-	-	-	-	-
103,716,500	96,231,538	2,160,700	6,287,858	1,795,978	3,004,376
14,546,662	13,798,294	14,255,792	11,554,897	14,313,258	16,097,646
50,403,174	47,478,666	49,066,014	-	-	-
20,747	14,165	8,728	14,063	31,639	-
102,110	127,455	306,633	197,333	211,211	129,837
-	-	-	-	5,579,142	14,648,447
665,225	878,128	1,088,728	1,186,608	1,133,775	1,092,949
17,637,660	20,828,829	22,733,176	23,613,612	22,997,266	25,441,081
26,831,536	24,713,437	3,541,160	3,617,645	3,695,997	4,192,813
1,437,499	1,492,216	1,416,638	1,526,689	1,344,617	1,680,530
437,157	412,310	406,359	431,464	447,187	466,101
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
31,444,019	27,381,739	27,106,919	27,515,991	28,297,473	24,512,733
-	-	-	-	-	1,285
21,350,178	24,019,624	23,099,354	22,786,090	22,353,581	23,518,970
26,102,159	24,430,241	20,716,682	19,287,111	20,124,417	20,492,080
3,671,358	3,090,440	2,078,161	1,565,475	1,128,307	1,117,278
7,600,614	8,195,385	7,454,210	7,810,354	8,209,303	8,946,131
-	11,380	45,256	16,350,271	43,218,018	33,277,205
2,073,149	3,679,613	9,511,463	20,042,906	4,134,011	4,204,442
-	-	-	-	-	607
13,156,498	12,217,345	11,466,292	11,819,563	11,986,202	11,005,278
1,015,161	984,503	954,222	855,255	876,735	869,416
11,069,534	9,923,845	9,318,793	9,498,033	9,475,523	9,155,270
2,994,496	2,837,755	2,729,316	2,915,618	3,066,839	2,981,100
-	22,755,180	22,345,797	29,718,763	20,637,764	20,217,155
1,100,227	2,118,579	14,749	181,238	1,252,749	1,539,630
59,527	55,117	-	-	102,742	-
669,681	419,943	342,279	-	338,405	293,895
9,464,576	8,658,549	7,445,972	7,335,467	7,378,293	7,338,287
88,583,544	81,001,076	27,690,155	110,218,078	63,370,578	48,436,320

(continued)

State of Georgia

Table 2

**Cash Receipts by Category - Office of Treasury and Fiscal Services (continued)
For the Last Ten Fiscal Years**

	Year Ended June 30, 2009	Year Ended June 30, 2008	Year Ended June 30, 2007	Year Ended June 30, 2006
Net Revenue Collections (continued)				
Regulatory Fees and Sales (continued)				
Secretary of State				
General Office and Other Fees	472,656	487,529	333,450	314,154
Corporation Fees	30,240,706	32,423,470	29,908,593	25,880,224
Examining Board Fees	22,928,443	23,818,441	25,367,217	24,684,533
Securities Dealers' Fees	12,883,865	10,241,553	10,063,915	9,184,160
Qualifying Fees	268,861	-	156,836	-
Student Finance Commission, Georgia	1,278,399	1,230,003	1,093,480	1,086,312
Superior Court Clerks' Cooperative Authority	82,925,800	86,569,211	83,821,609	70,089,145
Transportation, Department of	950	-	950	-
Treasury and Fiscal Services, Office of				
Other	602,761	428,752	613,734	6,150,162
Workers' Compensation, State Board of	18,904,664	17,347,383	16,431,405	16,196,305
Total Regulatory Fees and Sales	896,776,204	885,879,811	852,260,068	732,256,240
Total Net Revenue Collections	16,766,661,804	18,727,812,623	18,840,441,639	17,338,759,589
Federal Revenue				
Election Reform Payments	-	-	-	-
Jobs and Growth Tax Relief Reconciliation Act of 2003	-	-	-	-
Grants	1,626	1,577	1,568	1,471
Reimbursement for Cash Management Improvement Act	1,182	860	844	769
Total Federal Revenue	2,808	2,437	2,412	2,240
Other Revenues Retained				
Department of Community Health				
Indigent Care Trust Fund	-	-	-	-
Department of Human Resources				
Brain and Spinal Injury Trust Fund	1,968,993	1,968,993	3,007,691	4,560,600
Georgia Lottery Corporation				
Lottery Proceeds	872,136,049	867,686,000	853,640,866	822,796,608
Interest Earned	12,506,009	33,600,984	38,382,593	25,173,490
Tobacco Settlement Funds				
Tobacco Settlements Received	175,357,212	159,542,667	150,306,709	143,600,933
Interest Earned	2,012,866	4,917,294	6,460,198	5,747,879
Guaranteed Revenue Debt Common Reserve Fund (1)				
Transfers of General Funds	-	-	-	-
Interest Earned	1,719,873	3,603,320	3,736,864	2,546,934
Other	-	-	-	-
Total Other Revenues Retained	1,065,701,002	1,071,319,258	1,055,534,921	1,004,426,444
Total Cash Receipts	\$ 17,832,365,614	\$ 19,799,134,318	\$ 19,895,978,972	\$ 18,343,188,273

(1) All years have been restated to include Guaranteed Revenue Debt Common Reserve Fund activity within the General Fund (Statutory Basis)

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Year Ended June 30, 2005	Year Ended June 30, 2004	Year Ended June 30, 2003	Year Ended June 30, 2002	Year Ended June 30, 2001	Year Ended June 30, 2000
404,071	275,489	221,663	148,060	214,368	71,631
24,315,384	22,581,676	11,306,485	11,791,399	12,336,203	6,399,041
19,602,975	20,239,767	21,093,846	15,344,570	19,369,478	8,518,566
8,949,683	12,961,390	7,999,957	8,402,287	9,612,668	6,816,459
252,534	101,233	(935)	235,062	-	9,812
838,109	874,749	730,479	552,488	430,857	353,832
56,851,848	-	-	-	-	-
970	-	1,198,500	-	990	990
2,175,996	2,722,933	3,123,553	1,089,327	638,024	322,812
13,700,314	17,441,124	13,509,711	12,476,935	12,132,671	11,422,706
597,820,137	550,842,772	357,031,455	416,853,960	380,488,080	340,187,380
15,813,996,667	14,584,644,742	13,624,846,657	14,005,479,208	14,688,987,803	13,781,937,492
-	-	4,740,448	-	-	-
-	139,191,035	139,191,036	-	-	-
1,439	2,821	-	1,370	39,692	39,181
(2,051)	5,930	871	697	1,154	519
(612)	139,199,786	143,932,355	2,067	40,846	39,700
-	-	172,361,389	199,846,895	194,209,858	261,900,357
1,689,400	1,625,000	-	-	-	-
802,083,000	782,692,000	751,557,000	726,202,000	691,672,000	683,827,000
11,407,096	4,662,547	5,911,259	10,821,693	27,865,574	26,689,542
156,427,234	154,123,763	180,091,882	178,371,653	153,875,119	200,873,108
2,935,032	1,862,449	2,773,032	5,757,885	11,906,449	4,753,203
-	24,407,019	-	30,632,850	-	-
1,387,202	652,206	854,563	744,882	543,538	897,021
-	-	-	-	61,244	-
975,928,964	970,024,984	1,113,549,125	1,152,377,858	1,080,133,782	1,178,940,231
<u>\$ 16,789,925,019</u>	<u>\$ 15,693,869,512</u>	<u>\$ 14,882,328,137</u>	<u>\$ 15,157,859,133</u>	<u>\$ 15,769,162,431</u>	<u>\$ 14,960,917,423</u>

State of Georgia

Table 3
Legislative Appropriation
For the Last Ten Fiscal Years

State General Funds (unless otherwise indicated)	Year Ended June 30, 2009	Year Ended June 30, 2008	Year Ended June 30, 2007	Year Ended June 30, 2006
Appropriation for Operations				
Legislative Branch				
General Assembly of Georgia	\$ -	\$ -	\$ -	\$ -
Georgia Senate	9,999,775	10,942,603	9,779,214	9,715,183
Georgia House of Representatives	17,587,616	18,995,716	17,491,660	17,216,615
Georgia General Assembly Joint Offices	8,992,651	9,925,594	9,078,281	10,154,263
Audits and Accounts, Department of	30,062,442	34,429,800	31,927,549	29,714,719
Judicial Branch	-	-	-	-
Appeals, Court of	12,504,491	14,143,127	13,106,502	13,957,520
Judicial Council	14,209,805	16,198,503	13,655,259	13,076,498
Juvenile Courts	6,459,615	6,703,551	6,533,749	6,292,039
Prosecuting Attorneys	50,864,198	57,617,713	52,155,830	49,409,578
Superior Courts	55,167,987	61,232,688	54,247,260	52,371,465
Supreme Court	7,716,625	8,734,309	8,157,337	7,647,980
Executive Branch				
Accounting Office, State	4,038,497	7,205,916	6,802,841	4,326,862
Administrative Services, Department of	6,174,461	15,918,189	22,016,619	24,070,030
Agriculture, Department of	40,575,746	46,226,622	42,911,540	42,844,563
Banking and Finance, Department of	11,571,163	12,399,667	11,581,920	11,062,752
Community Affairs, Department of				
State General Funds	24,372,873	134,197,896	93,639,260	34,062,431
Tobacco Settlement Funds	-	47,123,333	47,123,333	47,123,333
Community Health, Department of				
State General Funds	1,781,454,834	2,317,234,526	2,566,666,209	2,231,231,144
Tobacco Settlement Funds	114,404,322	53,823,656	55,944,361	58,087,386
Corrections, Department of	1,022,879,754	1,100,270,926	997,756,694	967,631,189
Defense, Department of	10,143,291	11,491,013	8,815,464	8,490,206
Driver Services, Department of (formerly Motor Vehicle Safety, Department of)	54,198,428	61,420,009	53,431,393	47,312,092
Early Care and Learning, Department of				
State General Funds	3,717,899	4,586,483	4,056,199	4,041,146
Lottery for Education	333,389,096	324,857,346	309,598,387	290,081,308
Economic Development, Department of (formerly Industry, Trade and Tourism, Department of)				
State General Funds	31,173,321	46,422,812	34,677,302	31,567,125
Tobacco Settlement Funds	-	-	-	-
Education, Department of				
State General Funds	7,354,847,076	7,973,900,641	7,374,669,468	6,610,811,144
Lottery For Education	-	-	-	-
Tobacco Settlement Funds	-	-	19,993,118	-
Employees' Retirement System (1)	7,002,829	4,556,301	8,083,095	5,112,647
Financing and Investment Commission, Georgia State	-	-	-	-
Forestry Commission, Georgia	32,730,123	37,290,677	33,914,092	34,140,479
Governor, Office of the	49,614,639	50,614,874	59,026,593	36,941,944
Human Resources, Department of				
State General Funds	1,357,900,183	1,623,303,188	1,403,958,349	1,381,553,578
Tobacco Settlement Funds	28,309,553	26,909,553	28,568,139	35,033,479
Insurance, Department of	16,282,757	18,893,621	17,686,741	16,825,711
Investigation, Georgia Bureau of	65,399,949	74,268,077	65,881,591	62,825,557
Juvenile Justice, Department of	295,505,602	327,254,873	297,707,111	284,895,413
Labor, Department of	46,987,585	55,081,172	51,657,624	53,816,359
Law, Department of	16,657,672	18,446,804	14,670,539	13,826,570
Natural Resources, Department of	104,557,949	136,855,764	109,447,299	114,550,721
Pardons and Paroles, State Board of	50,393,532	55,612,881	50,112,887	48,312,603
Properties Commission, State	-	1,250,000	-	3,261,962
Public Defender Standards Council, Georgia (2)	35,010,269	38,130,140	36,341,079	37,079,060
Public Safety, Department of	115,068,410	122,206,673	103,561,759	100,266,696
Public School Employees' Retirement System (1)	-	-	-	-
Public Service Commission	8,744,291	9,965,190	9,047,095	8,462,390
Regents of the University System of Georgia, Board of				
State General Funds	2,006,476,398	2,121,723,333	1,917,562,898	1,802,771,336
Lottery for Education	-	-	-	-
Tobacco Settlement Funds	16,205,466	20,337,799	15,732,554	16,232,554
Revenue, Department of				
State General Funds	543,371,657	555,824,967	540,833,026	524,642,125
Tobacco Settlement Funds	150,000	150,000	150,000	150,000

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Year Ended June 30, 2005	Year Ended June 30, 2004	Year Ended June 30, 2003	Year Ended June 30, 2002	Year Ended June 30, 2001	Year Ended June 30, 2000
\$ 32,854,358	\$ 34,231,470	\$ 34,867,560	\$ 35,289,123	\$ 33,849,106	\$ 31,805,629
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
28,193,466	29,118,037	30,302,276	29,616,070	28,039,352	26,179,279
165,228,101	140,268,407	136,885,691	133,681,033	121,556,485	111,540,142
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
35,557,790	39,164,276	40,648,727	53,694,343	50,889,155	109,690,967
39,801,505	41,230,794	44,039,095	45,695,490	47,074,106	44,817,478
10,187,213	10,456,726	10,781,724	11,045,266	10,871,827	10,216,029
28,904,881	27,684,398	49,753,999	66,014,225	122,827,596	88,010,517
47,123,333	65,834,093	-	-	-	-
2,079,295,408	1,953,743,351	1,909,587,143	1,498,572,939	1,601,735,753	1,811,594,699
58,087,386	58,087,386	23,087,386	20,622,213	21,219,950	-
891,749,240	905,854,482	927,037,519	914,261,596	882,706,600	853,697,481
7,965,274	7,895,875	8,159,515	8,541,200	8,285,850	7,378,907
77,292,312	77,665,832	89,543,393	91,818,332	-	-
3,175,976	1,215,299	1,275,576	1,265,054	1,269,256	-
276,248,329	259,534,114	252,641,141	236,706,647	228,895,928	-
25,671,981	36,690,010	29,016,758	28,619,259	29,887,419	29,038,873
-	-	78,051,263	34,131,677	79,953,629	-
6,056,383,640	5,918,874,093	6,001,179,008	5,933,448,571	5,608,810,474	5,111,284,113
-	-	-	73,280,354	157,441,836	354,373,083
-	-	30,000,000	30,000,000	30,000,000	-
890,651	617,000	617,000	-	2,992,000	-
-	-	-	-	468,000,000	-
31,572,309	33,233,361	35,460,912	38,243,168	37,628,116	36,366,572
44,235,238	35,755,617	45,914,544	53,878,110	47,308,681	46,408,424
1,324,511,584	1,388,242,309	1,406,244,209	1,359,464,164	1,291,092,697	1,252,024,922
44,766,104	44,068,581	47,748,385	68,649,314	37,102,837	-
16,174,248	16,427,511	16,505,828	15,909,654	15,650,323	15,456,662
60,650,083	59,854,420	63,200,529	66,951,735	65,109,322	61,418,237
267,078,815	270,635,317	272,150,355	272,696,434	269,251,267	237,128,264
48,332,734	52,682,798	54,620,120	55,039,273	24,885,389	21,854,273
13,310,857	14,264,933	14,898,464	15,368,631	15,398,545	14,624,689
94,995,313	95,800,444	111,320,112	156,874,962	156,008,966	116,788,517
44,258,831	46,609,659	48,537,488	50,665,662	50,253,029	48,076,666
-	-	-	-	-	-
-	-	-	-	-	-
85,192,018	89,706,765	96,614,842	100,851,869	129,442,737	122,672,087
1,420,696	1,420,696	4,127,798	12,238,226	17,642,000	18,602,000
8,129,104	8,651,730	9,118,306	8,529,128	9,847,341	9,356,109
1,670,074,292	1,623,786,137	1,665,609,739	1,743,190,350	1,747,626,872	1,635,531,781
-	-	21,509,000	31,689,500	54,626,222	92,790,980
6,243,177	6,244,639	6,585,889	19,241,857	37,099,895	-
503,164,629	466,895,136	467,978,662	350,722,734	303,662,287	216,107,558
150,000	150,000	150,000	-	250,000	-

(continued)

State of Georgia

Table 3
Legislative Appropriation (continued)
For the Last Ten Fiscal Years

State General Funds (unless otherwise indicated)	Year Ended June 30, 2009	Year Ended June 30, 2008	Year Ended June 30, 2007	Year Ended June 30, 2006
Appropriation for Operations (continued)				
Executive Branch (continued)				
Secretary of State	34,042,098	40,070,587	37,264,162	36,865,775
Soil and Water Conservation Commission, State	2,885,816	4,017,863	3,097,477	3,702,245
Student Finance Commission, Georgia				
State General Funds	28,335,636	40,223,482	36,666,225	35,499,480
Lottery for Education	546,762,979	499,721,129	487,775,209	481,338,906
Teachers Retirement System	1,304,939	1,555,000	1,760,000	1,980,000
Technical College System of Georgia (formerly Technical and Adult Education, Department of)				
State General Funds	314,571,239	373,317,567	336,851,164	329,481,858
Lottery for Education	-	-	-	-
Transportation, Department of				
State General and Motor Fuel Funds	864,076,690	832,725,819	726,113,067	673,196,606
Veterans Service, State Department of	22,356,008	26,210,306	23,863,452	21,498,051
Workers' Compensation, State Board of	18,613,644	17,268,050	16,100,599	15,706,280
Total Appropriation for Operations	17,635,823,879	19,529,788,329	18,299,250,575	16,802,268,956
Appropriation for Debt Service				
General Obligation Debt Sinking Fund, State of Georgia				
State General and Motor Fuel Funds	935,990,354	969,780,103	867,362,477	1,001,485,254
Net Appropriation	<u>\$ 18,571,814,233</u>	<u>\$ 20,499,568,432</u>	<u>\$ 19,166,613,052</u>	<u>\$ 17,803,754,210</u>

(1) The appropriation for Public School Employees' Retirement System is included in Employees' Retirement System as of the year ended June 30, 2006.

(2) Included in the Judicial Branch prior to June 30, 2008.

Year Ended June 30, 2005	Year Ended June 30, 2004	Year Ended June 30, 2003	Year Ended June 30, 2002	Year Ended June 30, 2001	Year Ended June 30, 2000
35,340,802	34,076,016	36,512,033	37,010,508	36,197,980	31,359,663
2,970,063	3,174,915	3,408,809	3,497,003	2,811,482	2,250,337
37,605,146	38,308,251	39,860,389	42,382,425	35,041,906	33,921,783
500,643,778	441,305,643	390,887,625	361,403,930	270,279,309	210,381,363
2,138,000	2,204,744	2,670,000	3,090,000	3,270,000	3,215,000
297,052,064	300,389,271	277,871,777	268,477,279	254,935,576	265,411,856
-	-	-	-	12,500,000	26,982,049
609,723,269	664,624,075	667,076,123	714,203,153	662,512,674	593,399,631
21,023,121	21,942,995	22,012,856	22,653,745	20,278,315	21,438,272
14,511,013	17,056,071	13,744,229	12,064,526	11,949,645	11,615,616
15,649,878,132	15,385,677,677	15,539,813,797	15,131,290,732	15,155,969,735	13,734,810,508
905,611,482	685,707,114	625,421,301	739,869,163	629,869,819	530,297,763
<u>\$ 16,555,489,614</u>	<u>\$ 16,071,384,791</u>	<u>\$ 16,165,235,098</u>	<u>\$ 15,871,159,895</u>	<u>\$ 15,785,839,554</u>	<u>\$ 14,265,108,271</u>

